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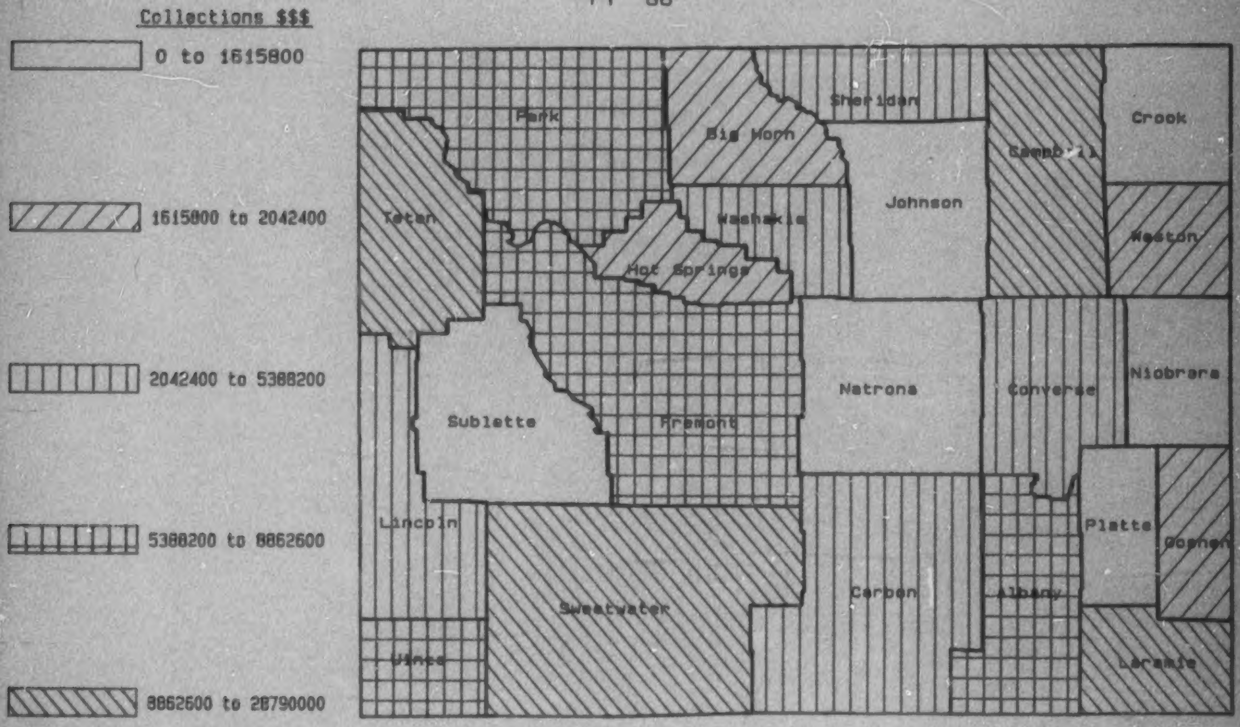
WYOMING SALES AND USE TAX REVENUE REPORT

TOTAL STATE SALES TAX COLLECTIONS

FY '88


Collections $$$
0 to 1615800
1615800 to 2042400
2042400 to 5388200
5388200 to 8862600
8862600 to 28790000
Park
Big Horn
Sheridan
Campbell
Crook
Teton
Washakie
Johnson
Weston
Hot Springs
Natrona
Converse
Niobrara
Sublette
Fremont
Lincoln
Platte
Goshen
Sweetwater
Carbon
Albany
Uinta
Laramie

Prepared by

Department of Administration and Fiscal Control
Division of Research and Statistics

13th Edition
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1988

PREFACE

The 1988 edition of the Wyoming Sales and Use Tax Revenue Report contains tax collection information by Standard Industrial Classification. In addition, sales tax collections for the retail sector, broken down into eight major categories, are provided. This report covers the activity of fiscal years 1977-1988 for sales tax collections and fiscal years 1983-1988 for use tax collections. The information is provided by the Department of Revenue and Taxation and compiled for publication by the Division of Research and Statistics, Department of Administration and Fiscal Control.

Additional copies of this report may be obtained free of charge from:

Research and Statistics Division
Department of Administration and Fiscal Control
Room 302 Emerson Building
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Collections Division
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WYOMING SALES AND USE TAX REPORT 1988

State sales and use tax collections are two major sources of income to state and local governments; however, their importance does not stop there. These two revenue sources, when examined over time, provide a valuable indication of economic growth and activity, both at the state and county level.

SALES TAX

The state imposed sales tax, since 1967, has been 3 percent. This tax is shared between state government (2/3) and the county of origin (1/3). Distribution of the county's share to the municipalities is based upon population. The State's share is placed in the General Fund to meet state operating expenses. The significance of this tax is evident in Table 1 and Figure 1.

Since 1973, the counties are allowed to impose an optional 1 percent sales tax through public election. During Fiscal Year 1988, the counties that did not engage in the additional sales tax option were: Big Horn, Fremont, Goshen, Park, Platte, Sheridan, Sublette, and Washakie. The optional sales tax is returned to the county and utilized through their general revenue fund. The effective date of each county's optional tax is found in Table 2. To arrive at an estimate of county gross sales, divide the specific county tax collection by the corresponding tax rate. This method provides only an estimate of gross sales since it does not account for non-taxed sales. (Table 3 lists all taxable events and exemptions). Despite this limitation, information provided by sales tax collections is valuable for analyzing trends and the direction of Wyoming's economy.

In addition to the authority to impose an optional 1 percent sales tax (as mentioned earlier) any county through public election, may impose an excise tax of up to 1 percent on retail sales made within the county. The revenue from this tax is used only for the planning, construction, furnishing, equipping and debt service for any capital improvement project authorized through public election. During Fiscal Year 1988, the counties that imposed a 1 percent capital improvement tax were: Teton, Albany and Laramie. (See Table 2)

USE TAX

State use tax is imposed on purchases made outside a taxing jurisdiction for first use, storage or other consumption within that taxing jurisdiction. Thus, the use tax prevents a person from avoiding sales tax or paying a lower tax rate by making purchases outside of the taxing jurisdiction where first county use, storage or other consumption will occur. Wyoming taxing jurisdictions are the State of Wyoming and/or each Wyoming county. The use tax complements the sales tax. Effective January 1, 1981, the adoption of an optional sales tax also includes an increase in the use tax of equal amount. State use tax is shared between State government and the county of origin on the same basis as sales tax.

Sales and use tax collection data are supplied by the State of Wyoming Department of Revenue and Taxation and compiled by the Division of Research and Statistics, Department of Administration and Fiscal Control. This report contains twelve fiscal years of sales tax collections and six years of use tax collections. The State of Wyoming's fiscal year runs from July 1 through June 30. This report also details collections by major industrial sectors for sales and use tax at both the state and county level. A detailed breakdown of the retail sector for sales tax has been provided as well. The reporting of tax collections is based upon the Standard Industrial Classification (SIC), devised by the Federal Office of Management and Budget. Under this system a business is classified by its primary activity, determined by its principle product or group of products produced, distributed and/or services rendered. Each sector classification is described in the glossary.

TABLE 1

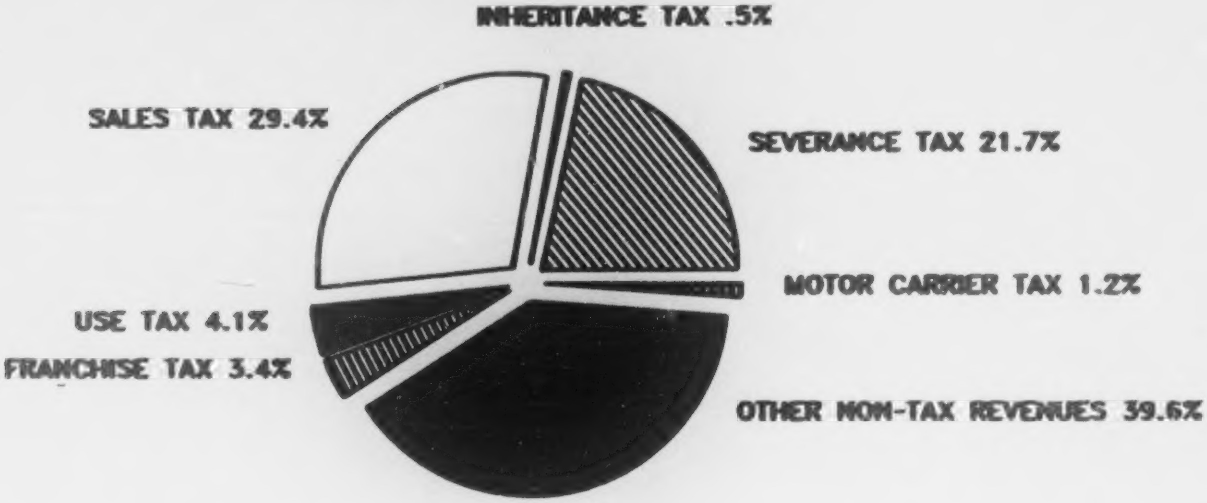
GENERAL FUND REVENUES

CODE	SOURCE	FY 1986	FY 1987	FY 1988
13000	SEVERANCE TAX	$108,161,416	$68,877,091	$66,290,953
12015	SALES TAX	$104,136,810	$88,295,468	$89,829,609
66012	INTEREST-PWMIF	$72,422,463	$74,082,280	$72,641,330
44011	INTEREST-POOLED	$36,649,075	$23,784,074	$17,777,912
12024	USE TAX	$20,816,210	$13,677,720	$12,655,055
50000	CHGS. SALES-SERVICES	$10,974,082	$9,988,837	$9,891,087
15000	FRANCHISE TAX	$11,855,504	$20,008,170	$10,440,346
60000	OTHER INTEREST REV. (Excluding PWMIF)	$9,041,977	$13,879,719	$7,743,053
20000	LICENSE & PERMIT	$5,726,449	$6,522,742	$4,520,242
16000	MOTOR CARRIER TAX	$3,071,391	$3,956,226	$3,698,192
14000	INHERITANCE TAX	$3,513,956	$3,519,840	$1,438,182
40000	PROP/MONEY USE (Excluding POOLED)	$1,948,695	$1,672,117	$1,713,076
	ALL OTHER	$4,140,910	$6,593,765	$6,442,714
	TOTAL	$392,458,938	$334,858,050	$305,081,752

SOURCE: STATE AUDITORS OFFICE

FIGURE 1

GENERAL FUND REVENUES
FROM VARIOUS TAX COLLECTIONS
FISCAL YEAR 1988



SOURCE: STATE AUDITORS OFFICE

TABLE 2

OPTIONAL SALES TAX ADOPTION DATES BY COUNTY
EFFECTIVE TAX RATE 4%

COUNTIES	ADOPTION DATE
Albany	01-01-87*
Campbell	12-01-76
Carbon	12-01-77
Converse	03-02-76
Crook	01-01-79
Hot Springs	12-01-76
Johnson	11-01-79
Laramie	12-01-77*
Lincoln	11-01-79
Natrona	12-01-74
Niobrara	12-01-76
Sweetwater	01-02-74
Teton	11-22-74*
Uinta	07-01-76
Weston	09-01-75

SALES TAX. Effective July 1, 1967, the State sales tax rate became 3%. Effective July 1, 1973, the counties were given the ability, by an election of the county voters, to impose an optional sales tax. The option tax must be imposed by election and must be considered by the voters in these counties imposing the tax at each General Election thereafter. Above is a list of counties imposing the option taxes and their effective dates. All taxes imposed to date are 1% in addition to the state sales tax rate of 3%.

Sheridan County had imposed a 1% county option tax which was in effect from January 1, 1979 through June 30, 1985.

*The 1984 Session of the Wyoming Legislature provided counties with the ability, by public election, to impose an optional sales tax for the express purpose of capital construction. Voters in Teton County elected to impose this tax which was in effect from January 1, 1986 through October 31, 1986. The capital improvement tax is again in effect beginning February 1, 1988. Laramie County voters elected the 1 percent capital facilities tax which was in effect from April 1, 1986 through August 31, 1988. Albany County adopted the 1 percent optional tax, as well as a 1 percent capital facilities tax effective January 1, 1987. Both are still in effect.

Source: Department of Revenue and Taxation, 1988 Annual Report

TABLE 3

TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-6-404 describes the following sales and services as taxable events:

1. Retail sales of tangible personal property within the state.
2. Leases of tangible personal property if the property would have been taxable, had it been sold.
3. Telephone and telegraph services, and the equipment used to carry out such services.
4. Intrastate transportation of passengers.
5. Sales by public utilities and by those furnishing gas, electricity, or heat for domestic, industrial or commercial consumption.
6. Meals regularly served to the public, and cover charges.
7. Lodging services, e.g., motels, hotels.
8. Admissions to amusements or athletic events.
9. Repair, alteration or improvement of tangible personal property.
10. Contract seismographic surveying, contract geophysical surveying and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, recompleting or attempting to complete any well for production of oil or gas.
11. Sales of automobiles, mobile homes, campers, semitrailers.
12. Sales of alcoholic beverages.

Wyoming Statute 39-6-402 (a) (iv) defines "Sales price" as the consideration paid by the purchaser of tangible personal property excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions or services which are subject to taxation as provided by this article and excluding any taxes imposed by the federal government or this article.

Wyoming Statute 39-6-405 governs exemptions from our state sales tax. Exemptions include:

1. Sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient or component of the item manufactured. Sales of containers, labels, etc. are also exempt.
2. Sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold.
3. Intrastate transportation of sick, injured and deceased persons by ambulance or hearse.
4. Intrastate transportation of employees when the transportation is paid for by the employer.

5. Intrastate transportation of raw farm products to processing plants.
6. Interstate transportation of freight and passengers.
7. Sales of energy if the energy is consumed directly in manufacturing, processing or agriculture.
8. Sales of the services of professional engineers.
9. Sales which are subject to a federal excise tax in excess of 20%.
10. Sales of tangible personal property which is subject to a state excise tax in excess of 5%.
11. Sales to the U.S. Government.
12. Sales made to the State of Wyoming or its political subdivisions.
13. Sales made to a religious or charitable organization.
14. Sales of trucks, etc., to holders of a valid I.C.C. permit, provided they are used substantially in interstate commerce.
15. Occasional sales made by religious or charitable institutions for fund raising purposes.
16. Sales which Wyoming is forbidden to tax, either by the State or by the laws or constitution of the United States.
17. Sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle or device for the administration thereof.
18. Leases of vehicle if the lease is computed from gross receipts of the operation, for holders of valid I.C.C. permits.
19. Wholesale sales.
20. Intrastate transportation of freight.

Source: The Department of Revenue and Taxation, Sales and Use Tax Division Bulletin, Fall 1980.

SECTION I

SALES TAX COLLECTIONS SUMMARY TABLES

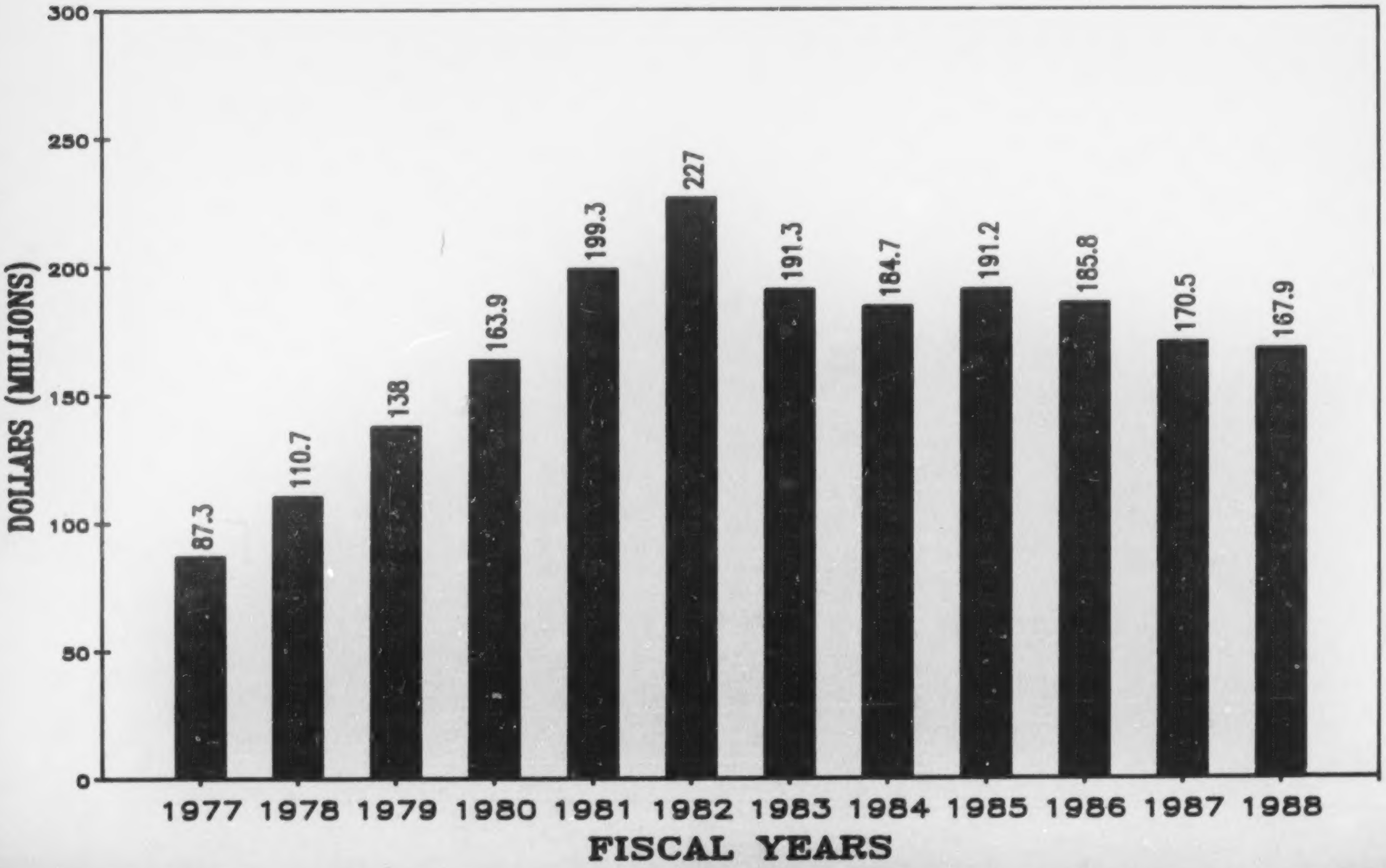
SUMMARY OF SALES TAX COLLECTIONS

Total state sales tax collections for the past twelve years are summarized in this section to show general trends. As shown in Figure 2, total sales tax collections peaked in 1982 at $227,011,946. Following that peak year were four years of collections hovering in the $185 to $191 million range. The fiscal year 1987 collections, at $170,540,831, marked a significant 8 percent decline from the previous year, stemming from large declines in the Mining, Construction, Manufacturing and Wholesale Trade sectors.

Sales tax collections in fiscal year 1988, at $167,912,634, were 1.5 percent below the previous year. Collections in 7 of the 10 industrial sectors were below year earlier levels. The most significant declines were realized in the Finance and Construction sectors, at -19.2 and -18.4 percent, respectively, below FY 1987 levels. Table 4 presents the data that were graphed in Figure 2, along with the total sales tax collections from each county. Table 5 provides the percentage change from year to year in total sales tax collections at both the county and state levels. Thirteen counties experienced positive growth in sales tax collections from the previous year. Albany county showed the greatest increase from a year ago, at 24.5 percent, followed by the counties, Campbell (15.0%), Hot Springs (14.6%), Crook and Park (10.4%),and Big Horn (8.8%). Sublette, Lincoln, and Sweetwater counties experienced the most significant declines in sales tax collections, at -32.3, -28.3, and -20.3 percent, respectively, below the FY 1987 level. In addition, three counties realized declines in sales tax collections of greater than 10 percent: Laramie (-13.2%), Uinta (-12.4%), and Niobrara (-10.5%). Out of state sales tax collections were up by over 13 percent from those collected in FY 1987. The growth rates over the past 10 years in current and constant dollars can be found in Table 7. Monthly sales tax collections, as received by the Department of Revenue and Taxation, are provided in Table 8 for seasonal analysis.

FIGURE 2

SALES TAX COLLECTIONS
WYOMING



SOURCE: DEPARTMENT OF REVENUE AND TAXATION

TABLE 4

SALES TAX COLLECTIONS BY COUNTIES

COUNTY	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
ALBANY	$3,084,406	$3,628,510	$4,197,458	$4,509,039	$4,825,046	$5,359,815
BIG HORN	$1,159,259	$1,272,555	$1,541,337	$1,656,304	$1,837,238	$2,088,852
CAMPBELL	$6,266,819	$9,263,278	$10,139,378	$12,415,329	$17,480,418	$21,047,796
CARBON	$3,235,386	$4,198,342	$6,307,194	$7,414,108	$8,301,490	$8,347,089
CONVERSE	$1,997,659	$2,569,454	$2,734,942	$3,710,726	$4,167,995	$4,643,109
CROOK	$502,592	$623,714	$868,907	$1,079,803	$1,239,161	$1,879,085
FREMONT	$4,763,924	$5,921,504	$7,452,502	$8,754,272	$9,849,142	$10,507,600
GOSHEN	$1,397,086	$1,533,031	$1,797,282	$1,916,361	$2,102,331	$2,042,144
HOT SPRINGS	$972,002	$1,184,784	$1,666,332	$1,872,851	$2,256,801	$2,346,435
JOHNSON	$887,576	$1,016,795	$1,200,685	$1,547,804	$1,785,480	$2,185,409
LARAMIE	$8,156,074	$10,529,759	$13,546,908	$14,931,888	$16,300,471	$17,120,591
LINCOLN	$1,176,492	$1,327,533	$1,576,765	$2,045,752	$3,061,198	$3,858,899
NATRONA	$21,964,252	$28,565,802	$34,682,188	$41,920,126	$49,063,103	$55,498,373
NIOBRARA	$391,707	$485,884	$550,141	$646,659	$730,781	$778,366
PARK	$3,711,622	$4,210,333	$5,006,589	$5,468,003	$7,032,019	$7,431,888
PLATTE	$1,177,624	$1,728,256	$2,260,268	$2,269,001	$2,365,782	$1,714,008
SHERIDAN	$3,144,555	$3,793,740	$4,756,405	$5,928,603	$6,599,020	$6,537,361
SUBLETTE	$609,364	$757,621	$950,556	$1,125,630	$1,377,659	$1,694,766
SWEETWATER	$9,131,366	$11,287,958	$13,369,180	$17,214,623	$21,863,880	$23,139,213
TETON	$3,259,767	$3,991,952	$4,663,478	$4,959,580	$5,446,732	$6,281,008
UINTA	$1,523,455	$2,101,364	$2,900,088	$4,235,241	$7,205,938	$11,918,189
WASHAKIE	$1,665,528	$1,882,382	$2,370,989	$2,661,134	$3,021,157	$2,984,835
WESTON	$1,352,257	$1,554,686	$1,812,105	$1,943,785	$2,439,653	$3,001,744
OUT OF STATE	$5,724,984	$7,296,603	$11,649,361	$13,705,419	$18,969,311	$24,974,940
CONS.	-	-	-	($41,842)	($49,188)	($369,603)
STATE OF WYOMING	$87,255,757	$110,725,839	$138,001,037	$163,890,276	$199,272,639	$227,011,946

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

TABLE 4 (cont.)

SALES TAX COLLECTIONS BY COUNTIES

COUNTY	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
ALBANY	$5,331,432	$5,735,598	$5,603,971	$5,558,863	$7,117,165	$8,862,524
BIG HORN	$1,937,078	$1,943,263	$1,986,941	$1,886,947	$1,662,532	$1,808,835
CAMPBELL	$18,543,547	$18,057,766	$19,319,677	$18,137,836	$13,032,107	$14,989,863
CARBON	$7,215,417	$6,683,130	$6,308,720	$6,862,827	$5,463,717	$5,388,181
CONVERSE	$3,880,991	$4,027,450	$3,931,012	$3,498,441	$2,805,624	$2,765,924
CROOK	$1,340,828	$1,432,013	$1,463,085	$1,392,056	$1,076,448	$1,187,829
FREMONT	$8,962,289	$8,102,924	$8,304,420	$7,438,995	$6,548,563	$6,632,831
GOSHEN	$2,062,680	$2,275,304	$2,254,624	$2,166,814	$2,004,269	$1,974,142
HOT SPRINGS	$2,421,633	$2,559,250	$2,480,729	$2,520,024	$1,781,540	$2,042,368
JOHNSON	$2,105,748	$2,123,993	$2,095,482	$1,905,383	$1,583,967	$1,615,719
LARAMIE	$17,602,531	$19,096,475	$20,123,067	$21,835,646	$29,783,618	$25,849,880
LINCOLN	$3,205,749	$3,090,964	$4,213,709	$4,781,193	$3,609,105	$2,588,704
NATRONA	$40,665,528	$37,722,896	$37,465,106	$33,506,550	$26,823,359	$28,790,839
NIOBRARA	$744,539	$833,814	$737,214	$723,041	$576,418	$516,058
PARK	$7,162,553	$7,694,266	$8,201,712	$7,613,920	$6,080,164	$6,709,661
PLATTE	$1,527,437	$1,612,656	$1,567,063	$1,508,324	$1,369,337	$1,396,670
SHERIDAN	$6,880,938	$7,242,287	$7,271,540	$5,430,493	$5,014,537	$5,075,995
SUBLETTE	$1,344,130	$1,366,309	$1,602,231	$2,459,339	$1,339,699	$907,567
SWEETWATER	$17,559,900	$15,019,638	$15,923,031	$17,959,536	$17,792,348	$14,178,316
TETON	$6,486,470	$6,944,721	$7,149,518	$7,882,538	$10,838,639	$9,892,189
UINTA	$11,997,175	$10,288,760	$11,023,031	$10,273,293	$9,488,928	$8,316,819
WASHAKIE	$2,571,394	$2,631,528	$2,731,260	$2,548,387	$1,993,317	$2,118,114
WESTON	$2,681,827	$2,460,689	$2,396,961	$2,126,218	$1,670,816	$1,776,459
OUT OF STATE	$17,106,138	$15,870,405	$17,213,931	$15,752,083	$11,084,628	$12,527,147
CONS.	($71,051)	($100,211)	($190,641)	$643	$0	$0
STATE OF WYOMING	$191,266,926	$184,715,909	$191,177,520	$185,769,412	$170,540,831	$167,912,634

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

TABLE 5

ANNUAL PERCENTAGE CHANGE IN TOTAL SALES TAX COLLECTIONS

COUNTY	FY76-FY77	FY77-FY78	FY78-FY79	FY79-FY80	FY80-FY81	FY81-FY82
ALBANY	12.66%	17.64%	15.68%	7.42%	7.01%	11.08%
BIG HORN	8.94%	9.77%	21.12%	7.46%	10.92%	13.70%
CAMPBELL	36.77%	47.81%	9.46%	22.45%	40.80%	20.41%
CARBON	19.75%	29.76%	50.23%	17.55%	11.97%	0.55%
CONVERSE	42.87%	28.62%	6.44%	35.68%	12.32%	11.40%
CROOK	9.40%	24.10%	39.31%	24.27%	14.76%	51.64%
FREMONT	22.15%	24.30%	25.85%	17.47%	12.51%	6.69%
GOSHEN	1.92%	9.73%	17.24%	6.63%	9.70%	-2.86%
HOT SPRINGS	21.96%	21.89%	40.64%	12.39%	20.50%	3.97%
JOHNSON	-4.46%	14.56%	18.09%	28.91%	15.36%	22.40%
LARAMIE	11.27%	29.10%	28.65%	10.22%	9.17%	5.03%
LINCOLN	28.13%	12.84%	18.77%	29.74%	49.64%	26.06%
NATRONA	18.39%	30.06%	21.41%	20.87%	17.04%	13.12%
NIOBRARA	18.52%	24.04%	13.22%	17.54%	13.01%	6.51%
PARK	12.84%	13.44%	18.91%	9.22%	28.60%	5.69%
PLATTE	35.97%	46.76%	30.78%	0.39%	4.27%	-27.55%
SHERIDAN	17.27%	20.64%	25.38%	24.64%	11.31%	-0.93%
SUBLETTE	6.07%	24.33%	25.47%	18.42%	22.39%	23.02%
SWEETWATER	15.34%	23.62%	18.44%	28.76%	27.01%	5.83%
TETON	14.70%	22.46%	16.82%	6.35%	9.82%	15.32%
UINTA	55.08%	37.93%	38.01%	46.04%	70.14%	65.39%
WASHAKIE	11.73%	13.02%	25.96%	12.24%	13.53%	-1.20%
WESTON	21.44%	14.97%	16.56%	7.27%	25.51%	23.04%
OUT OF STATE CONS.	9.13%	27.45%	59.65%	17.65%	38.41%	31.66%
STATE OF WYOMING	17.79%	26.90%	24.63%	18.76%	21.59%	13.92%

TABLE 5 (cont.)

ANNUAL PERCENTAGE CHANGE IN TOTAL SALES TAX COLLECTIONS

COUNTY	FY82-FY83	FY83-FY84	FY84-FY85	FY85-FY86	FY86-FY87	FY87-FY88
ALBANY	-0.53%	7.58%	-2.29%	-0.80%	28.03%	24.52%
BIG HORN	-7.27%	0.32%	2.25%	-5.03%	-11.89%	8.80%
CAMPBELL	-11.90%	-2.62%	6.99%	-6.12%	-28.15%	15.02%
CARBON	-13.56%	-7.38%	-5.60%	8.78%	-20.39%	-1.38%
CONVERSE	-16.41%	3.77%	-2.39%	-11.00%	-19.80%	-1.42%
CROOK	-28.64%	6.80%	2.17%	-4.85%	-22.67%	10.35%
FREMONT	-14.71%	-9.59%	2.49%	-10.42%	-11.97%	1.29%
GOSHEN	1.01%	10.31%	-0.91%	-3.89%	-7.50%	-1.50%
HOT SPRINGS	3.20%	5.68%	-3.07%	1.58%	-29.30%	14.64%
JOHNSON	-3.65%	0.87%	-1.34%	-9.07%	-16.87%	2.00%
LARAMIE	2.81%	8.49%	5.38%	8.51%	36.40%	-13.21%
LINCOLN	-16.93%	-3.58%	36.32%	13.47%	-24.51%	-28.27%
NATRONA	-26.73%	-7.24%	-0.68%	-10.57%	-19.95%	7.33%
NIOBRARA	-4.35%	11.99%	-11.59%	-1.92%	-20.28%	-10.47%
PARK	-3.62%	7.42%	6.60%	-7.17%	-20.14%	10.35%
PLATTE	-10.89%	5.58%	-2.83%	-3.75%	-9.21%	2.00%
SHERIDAN	5.26%	5.25%	0.40%	-25.32%	-7.66%	1.23%
SUBLETTE	-20.69%	1.65%	17.27%	53.49%	-45.53%	-32.26%
SWEETWATER	-24.11%	-14.47%	6.01%	12.79%	-0.93%	-20.31%
TETON	3.27%	7.06%	2.95%	10.25%	37.50%	-8.73%
UINTA	0.66%	-14.24%	7.14%	-6.80%	-7.63%	-12.35%
WASHAKIE	-13.85%	2.34%	3.79%	-6.70%	-21.78%	6.26%
WESTON	-10.66%	-8.25%	-2.59%	-11.30%	-21.42%	6.32%
OUT OF STATE CONS.	-31.51%	-7.22%	8.47%	-8.49%	-29.63%	13.01%
STATE OF WYOMING	-15.75%	-3.43%	3.50%	-2.83%	-8.20%	-1.54%

TABLE 6

COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

COUNTY	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
ALBANY	4%	3%	3%	3%	2%	2%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	7%	8%	7%	8%	9%	9%
CARBON	4%	4%	5%	5%	4%	4%
CONVERSE	2%	2%	2%	2%	2%	2%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	5%	5%	5%	5%	5%	5%
GOSHEN	2%	1%	1%	1%	1%	1%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	9%	10%	10%	9%	8%	8%
LINCOLN	1%	1%	1%	1%	2%	2%
NATRONA	25%	26%	25%	26%	25%	24%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	4%	4%	4%	3%	4%	3%
PLATTE	1%	2%	2%	1%	1%	1%
SHERIDAN	4%	3%	3%	4%	3%	3%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	10%	10%	10%	11%	11%	10%
TETON	4%	4%	3%	3%	3%	3%
UINTA	2%	2%	2%	3%	4%	5%
WASHAKIE	2%	2%	2%	2%	2%	1%
WESTON	2%	1%	1%	1%	1%	1%
OUT OF STATE CONS.	7%	7%	8%	8%	10%	11%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

TABLE 6 (cont.)

COUNTY SALES TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

COUNTY	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
ALBANY	3%	3%	3%	3%	4%	5%
BIG HORN	1%	1%	1%	1%	1%	1%
CAMPBELL	10%	10%	10%	10%	8%	9%
CARBON	4%	4%	3%	4%	3%	3%
CONVERSE	2%	2%	2%	2%	2%	2%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	5%	4%	4%	4%	4%	4%
GOSHEN	1%	1%	1%	1%	1%	1%
HOT SPRINGS	1%	1%	1%	1%	1%	1%
JOHNSON	1%	1%	1%	1%	1%	1%
LARAMIE	9%	10%	11%	12%	17%	15%
LINCOLN	2%	2%	2%	3%	2%	2%
NATRONA	21%	20%	20%	18%	16%	17%
NIOBRARA	0%	0%	0%	0%	0%	0%
PARK	4%	4%	4%	4%	4%	4%
PLATTE	1%	1%	1%	1%	1%	1%
SHERIDAN	4%	4%	4%	3%	3%	3%
SUBLETTE	1%	1%	1%	1%	1%	1%
SWEETWATER	9%	8%	8%	10%	10%	8%
TETON	3%	4%	4%	4%	6%	6%
UINTA	6%	6%	6%	6%	6%	5%
WASHAKIE	1%	1%	1%	1%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE CONS.	9%	9%	9%	8%	6%	7%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

TABLE 7

SALES TAX COLLECTIONS : GROWTH RATES FY 1979 - FY 1988

COUNTY	FY 1979	FY 1988	AVE. ANNUAL GROWTH RATE FY 79 - FY 88	FY 88 DOLLARS IN 1979 DOLLARS *	CONSTANT AVE. ANNUAL GROWTH RATE FY 79 - FY 88
ALBANY	$4,197,458	$8,862,524	7.76%	$5,430,174	2.61%
BIG HORN	$1,541,337	$1,808,835	1.61%	$1,108,295	-3.24%
CAMPBELL	$10,139,378	$14,989,863	3.99%	$9,184,467	-0.98%
CARBON	$6,307,194	$5,388,181	-1.56%	$3,301,402	-6.27%
CONVERSE	$2,734,942	$2,765,924	0.11%	$1,694,714	-4.67%
CROOK	$868,907	$1,187,829	3.18%	$727,797	-1.76%
FREMONT	$7,452,502	$6,632,831	-1.16%	$4,064,014	-5.88%
GOSHEN	$1,797,282	$1,974,142	0.94%	$1,209,580	-3.88%
HOT SPRINGS	$1,666,332	$2,042,368	2.06%	$1,251,383	-2.82%
JOHNSON	$1,200,685	$1,615,719	3.01%	$989,970	-1.91%
LARAMIE	$13,546,908	$25,849,880	6.67%	$15,838,528	1.58%
LINCOLN	$1,576,765	$2,588,704	5.08%	$1,586,130	0.06%
NATRONA	$34,682,188	$28,790,839	-1.84%	$17,640,489	-6.54%
NIOBRARA	$550,141	$516,058	-0.64%	$316,195	-5.39%
PARK	$5,006,589	$6,709,661	2.97%	$4,111,089	-1.95%
PLATTE	$2,260,268	$1,396,670	-4.70%	$855,756	-9.26%
SHERIDAN	$4,756,405	$5,075,995	0.65%	$3,110,122	-4.16%
SUBLETTE	$950,556	$907,567	-0.46%	$556,077	-5.22%
SWEETWATER	$13,369,180	$14,178,316	0.59%	$8,687,222	-4.22%
TETON	$4,663,478	$9,892,189	7.81%	$6,061,062	2.66%
UINTA	$2,900,088	$8,316,819	11.11%	$5,095,814	5.80%
WASHAKIE	$2,370,989	$2,118,114	-1.12%	$1,297,794	-5.85%
WESTON	$1,812,105	$1,776,459	-0.20%	$1,088,458	-4.97%
OUT OF STATE	$11,649,361	$12,527,147	0.73%	$7,675,532	-4.09%
TOTAL	$138,001,037	$167,912,634	1.98%	$102,882,063	-2.89%

* FY 1988 dollars deflated to 1979 dollars using the Consumer Price Index, June 1979 = 72.3, June 1988 = 118.0

TABLE 8

TOTAL SALES TAX COLLECTIONS BY MONTH

YEAR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
1970	$2,623,274	$2,830,012	$2,760,983	$2,775,389	$2,434,737	$2,200,747
1971	$2,733,548	$3,113,921	$2,961,330	$2,765,730	$2,793,526	$2,569,911
1972	$3,063,307	$3,607,723	$3,329,625	$3,350,228	$3,153,329	$2,868,379
1973	$3,655,007	$4,173,834	$3,851,200	$3,949,144	$3,682,266	$3,299,513
1974	$3,917,363	$5,981,677	$5,212,091	$5,215,398	$4,999,609	$4,354,788
1975	$6,483,142	$6,696,405	$6,814,367	$6,922,849	$6,194,672	$5,927,125
1976	$6,829,589	$7,409,448	$7,552,024	$7,370,150	$6,998,210	$6,698,455
1977	$7,748,874	$9,365,107	$9,158,017	$8,467,037	$8,494,772	$9,175,392
1978	-	$9,111,479	$12,347,957	$12,104,127	$11,108,914	$13,191,999
1979	$12,260,390	$15,223,688	$12,713,872	$13,504,058	$11,248,483	$10,759,114
1980	$16,696,726	$16,487,156	$17,257,000	$17,216,113	$15,183,463	$17,209,395
1981	$18,621,186	$17,863,880	$18,142,973	$18,792,515	$18,505,901	$19,976,559
1982	$18,274,135	$17,969,923	$18,574,106	$17,653,132	$15,341,155	$16,977,887
1983	$12,754,570	$17,173,331	$15,705,769	$16,143,367	$15,592,444	$15,837,535
1984	$14,386,022	$15,985,102	$18,930,124	$17,447,007	$17,808,984	$16,552,789
1985	$16,674,525	$16,265,618	$16,975,384	$19,141,630	$15,206,063	$17,037,893
1986	$18,133,578	$12,730,505	$18,513,583	$14,997,444	$13,070,149	$16,391,006
1987	$13,841,213	$14,012,470	$14,847,398	$15,631,248	$13,162,983	$15,509,937

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
1970	-	-	-	-	-	-
1972	$2,695,240	$2,453,429	$2,562,105	$2,425,145	$2,685,448	$2,854,414
1973	$3,172,307	$3,157,041	$2,840,700	$2,870,255	$3,046,771	$3,350,613
1974	$4,320,446	$3,531,193	$3,403,453	$3,719,417	$4,137,752	$4,145,242
1975	$5,504,680	$5,062,043	$4,894,856	$4,805,169	$5,813,067	$4,597,495
1976	$6,276,326	$5,863,560	$5,510,678	$5,486,030	$5,779,391	$6,120,249
1977	$7,283,083	$6,801,308	$6,941,357	$6,829,769	$7,874,929	$8,667,436
1978	$8,824,463	$8,743,758	$10,487,967	$9,646,440	$9,990,841	$10,623,171
1979	$11,127,799	$12,016,819	$10,831,148	$10,599,831	$11,778,165	$12,191,308
1980	$12,974,035	$13,776,294	$13,067,535	$14,991,290	$15,039,971	$18,325,065
1981	$16,419,365	$15,752,067	$17,320,714	$15,135,454	$17,624,747	$16,970,428
1982	$18,057,537	$20,375,689	$21,148,044	$19,451,908	$18,336,795	$17,738,548
1983	$18,006,067	$12,949,074	$15,304,623	$12,091,577	$14,046,983	$14,078,255
1984	$16,526,910	$15,857,870	$15,631,887	$13,720,309	$14,883,646	$14,888,259
1985	$16,551,403	$15,220,487	$15,795,548	$13,355,357	$15,982,121	$13,162,559
1986	$16,321,032	$14,145,817	$14,160,430	$12,006,831	$11,848,274	$13,951,457
1987	$12,882,732	$12,751,257	$12,825,679	$12,525,940	$12,625,584	$13,093,375
1988	$12,518,071	$14,395,848	$13,613,464	$13,211,423	$12,932,465	$14,225,190

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SECTION II

SALES TAX COLLECTIONS BY COUNTY, BY MAJOR INDUSTRIAL SECTORS

SALES TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTORS

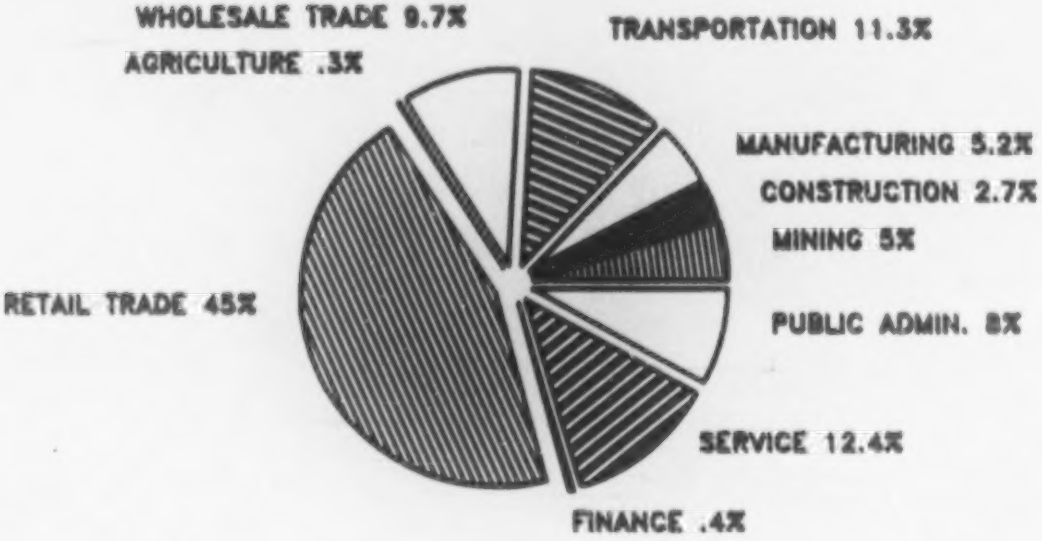
This section contains the state and county sales tax collections by major industrial sectors. Definitions can be found in the glossary.

State sales tax collections fell 1.5 percent from fiscal year 1987 to 1988. Two sectors recorded substantial declines in sales tax collections during this period. The Finance sector experienced the largest decline, at -19.2 percent from the previous year. Construction, at -18.4 percent, realized the second most significant decline. The Mining, Public Administration, and Retail Trade sectors experienced moderate declines of -6.7, -6.6, and -6.5 percent, respectively. Sales tax collections in the Transportation and Agriculture sectors realized minor declension, at -3.0 and .9 percent, respectively. Only three sectors sustained positive growth from FY 1987, Manufacturing (44.6%), Service (10.1%), and Wholesale Trade (9.2%).

Figure 3 shows each of the industrial sectors as a percentage of total sales tax collections for FY 1988.

FIGURE 3

SALES TAX COLLECTIONS
BY MAJOR INDUSTRIAL SECTORS
FISCAL YEAR 1988



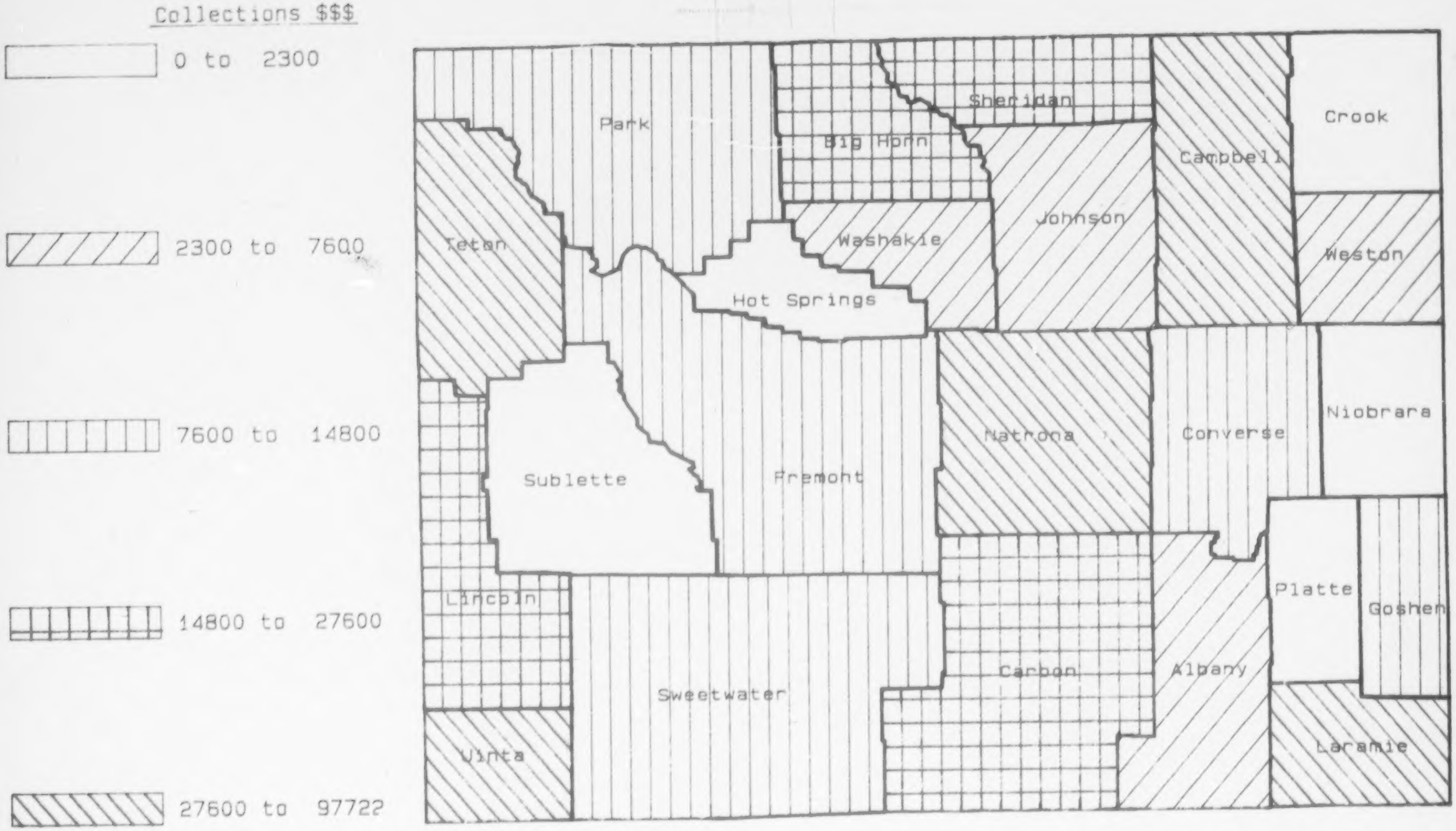
SOURCE: DEPARTMENT OF REVENUE AND TAXATION

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
ALBANY	$5,355	$5,594	$7,378	$4,340	$4,301	$7,580
BIG HORN	$17,648	$17,716	$17,186	$2,468	$15,980	$21,682
CAMPBELL	$26,218	$26,616	$29,596	$35,802	$22,583	$29,659
CARBON	$11,687	$8,114	$6,436	$7,684	$9,048	$15,289
CONVERSE	$10,185	$12,840	$14,313	$11,612	$9,821	$12,957
CROOK	$3,675	$2,114	$2,220	$1,917	$1,933	$2,277
FREMONT	$15,053	$17,175	$15,200	$15,012	$10,571	$10,639
GOSHEN	$13,014	$9,289	$14,386	$13,326	$12,296	$13,696
HOT SPRINGS	$14	$2,126	$1,673	$1,221	$1,198	$1,946
JOHNSON	$8,072	$3,799	$3,161	$3,183	$3,428	$3,378
LARAMIE	$16,247	$10,383	$24,895	$22,547	$28,328	$34,306
LINCOLN	$9,539	$10,926	$12,182	$10,725	$12,781	$15,329
NATRONA	$194,826	$154,797	$150,820	$148,969	$136,799	$97,722
NIOBRARA	$1,621	$2,555	$3,619	$4,019	$2,249	$2,270
PARK	$9,536	$12,059	$13,091	$10,926	$13,667	$11,800
PLATTE	$4,516	$4,345	$5,856	$4,362	$3,117	$856
SHERIDAN	$37,156	$41,475	$35,101	$26,818	$23,985	$27,552
SUBLETTE	$1,082	$747	$1,068	$547	$411	$322
SWEETWATER	$7,705	$6,804	$7,236	$7,719	$6,306	$14,779
TETON	$84,344	$84,962	$70,773	$90,850	$108,159	$91,483
UINTA	$56,593	$50,469	$41,897	$34,329	$23,737	$28,648
WASHAKIE	$5,534	$9,913	$9,060	$5,683	$5,955	$5,478
WESTON	$1,897	$2,232	$2,139	$1,224	$1,282	$2,596

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: AGRI SECTOR

FY '88

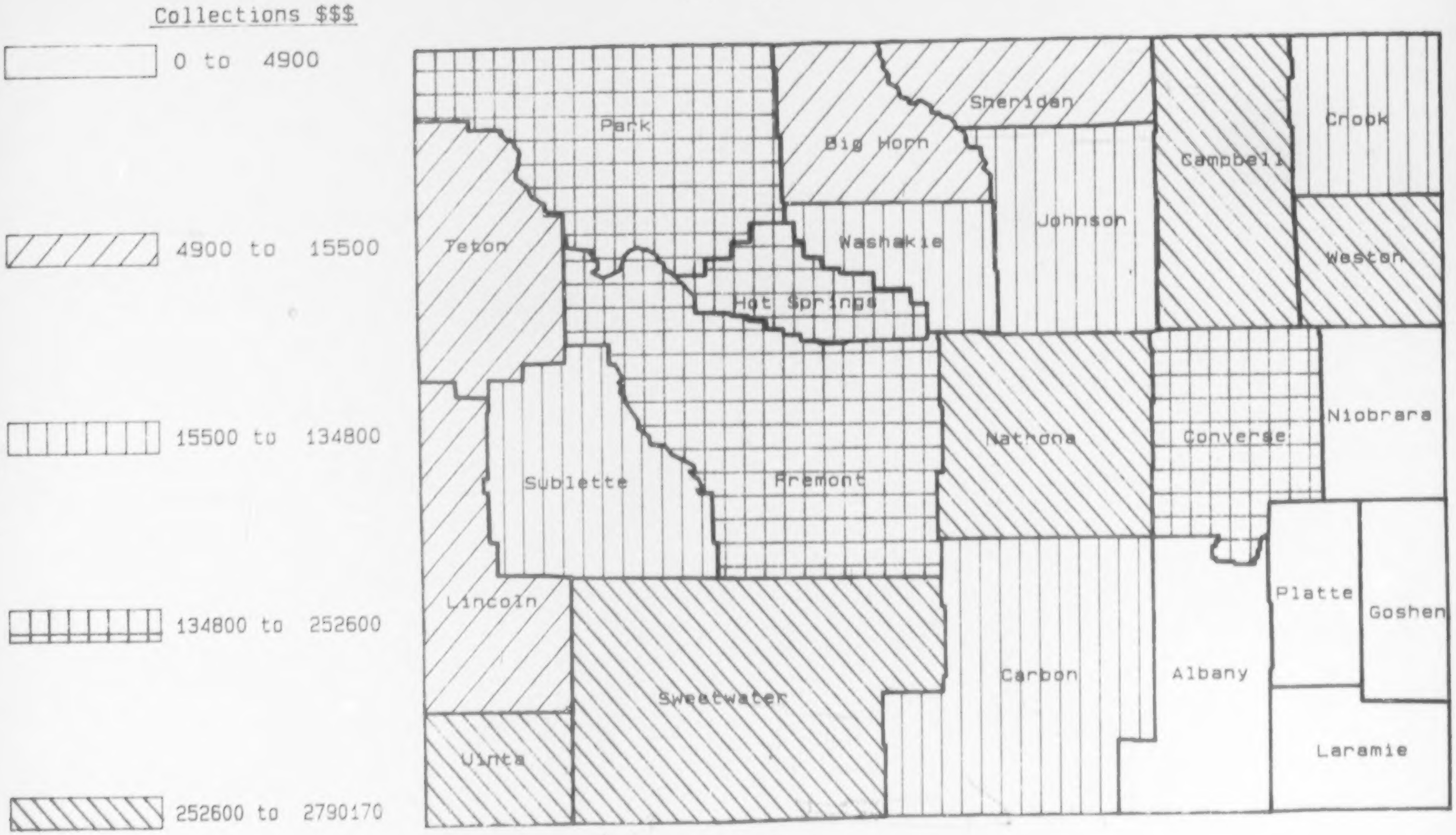

Collections $$$
0 to 2300
2300 to 7600
7600 to 14800
14800 to 27600
27600 to 97722
Park
Sheridan
Big Horn
Campbell
Crook
Teton
Johnson
Washakie
Weston
Hot Springs
Natrona
Converse
Niobrara
Sublette
Fremont
Lincoln
Platte
Goshen
Carbon
Albany
Sweetwater
Uinta
Laramie

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
ALBANY	$22,900	$26,339	$19,655	$16,014	$99	$516
BIG HORN	$49,257	$35,537	$17,493	$15,837	$3,863	$15,490
CAMPBELL	$3,081,570	$2,984,609	$3,276,433	$3,198,518	$1,954,296	$2,790,170
CARBON	$706,990	$229,861	$182,488	$153,995	$93,982	$87,538
CONVERSE	$199,823	$169,865	$155,250	$110,048	$105,832	$135,223
CROOK	$198,451	$240,340	$238,861	$92,396	$17,922	$73,830
FREMONT	$855,169	$122,909	$463,539	$299,607	$139,364	$233,871
GOSHEN	$1,387	$537	$1,817	$1,730	$2,817	$4,825
HOT SPRINGS	$233,521	$297,136	$273,482	$277,262	$138,260	$252,543
JOHNSON	$203,407	$177,958	$126,089	$121,361	$74,271	$92,691
LARAMIE	$4,526	$45,824	$19,215	$7,745	$4,020	$1,804
LINCOLN	$230,264	$214,327	$523,315	($536,749)	$14,894	$6,584
NATRONA	$4,057,231	$3,105,033	$3,177,893	$2,342,558	$1,026,619	$1,321,467
NIOBRARA	$8,273	$4,632	$4,768	$6,518	$1,687	$1,823
PARK	$377,804	$446,944	$678,771	$495,966	$167,583	$224,154
PLATTE	$387	$307	$212	$152	$957	$991
SHERIDAN	$29,796	$21,621	$19,134	$12,818	$8,126	$7,539
SUBLETTE	$78,571	$65,949	$95,957	$64,589	$107,687	$43,840
SWEETWATER	$2,725,557	$1,647,252	$1,739,567	$2,196,727	$3,937,528	$1,358,370
TETON	$5,305	$3,999	$4,271	$5,806	$4,816	$9,224
UINTA	$1,898,672	$1,185,876	$1,279,029	$856,221	$309,407	$416,020
WASHAKIE	$252,078	$277,060	$332,368	$248,125	$64,456	$134,789
WESTON	$628,781	$397,537	$446,595	$333,151	$154,114	$265,501

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: MINING SECTOR

FY '88


Collections $$$
0 to 4900
4900 to 15500
15500 to 134800
134800 to 252600
252600 to 2790170
Park
Big Horn
Sheridan
Campbell
Crook
Teton
Washakie
Johnson
Weston
Hot Springs
Sublette
Fremont
Natrona
Converse
Niobrara
Lincoln
Sweetwater
Carbon
Albany
Platte
Goshen
Laramie
Uinta

CONSTRUCTION

SALES TAX COLLECTIONS BY MAJOR SECTOR

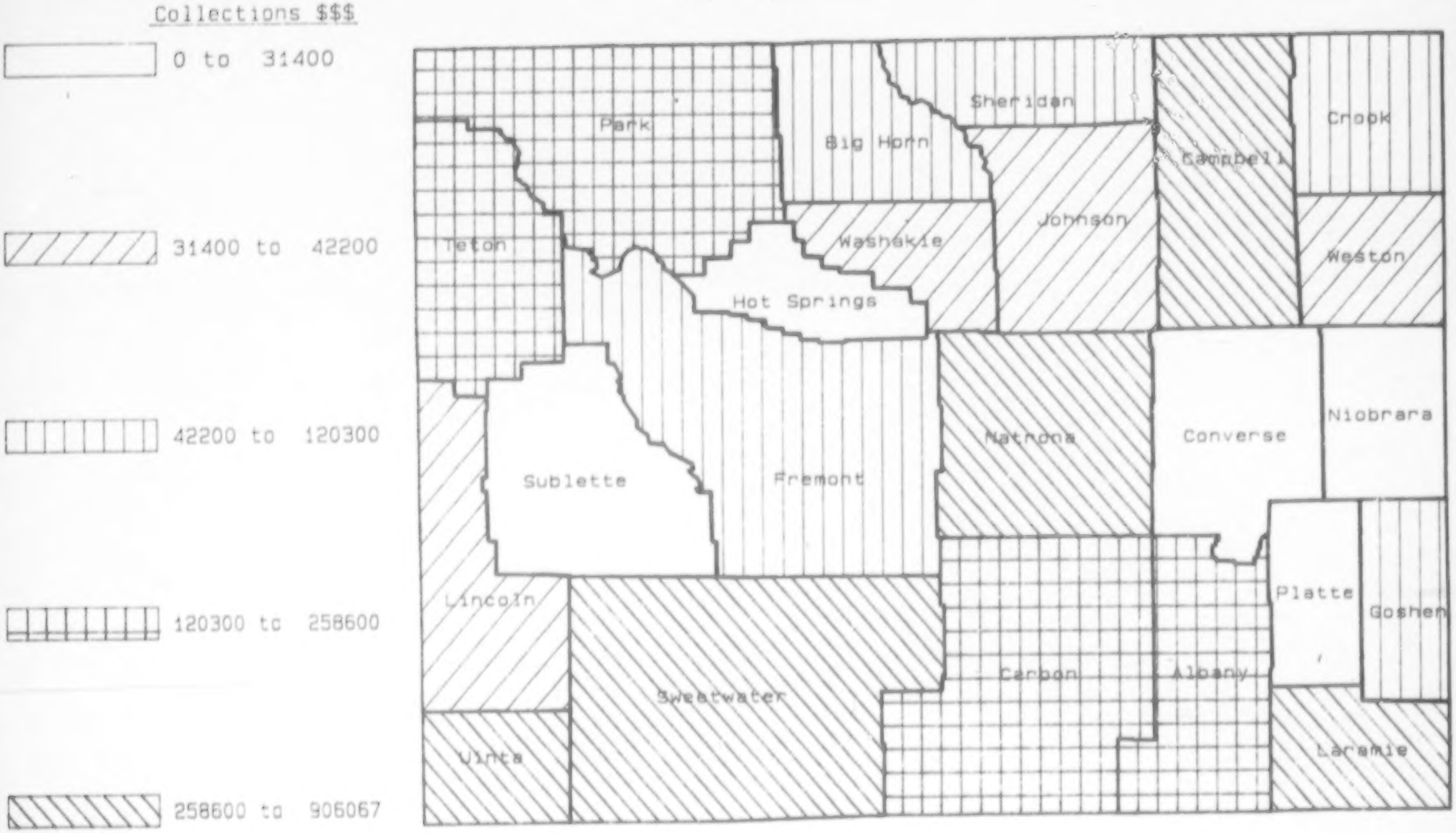
CONSTRUCTION

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
ALBANY	$119,619	$153,688	$155,804	$130,095	$141,805	$240,333
BIG HORN	$50,882	$32,431	$36,382	$36,712	$33,776	$61,521
CAMPBELL	$640,574	$417,248	$519,089	$356,511	$309,958	$402,108
CARBON	$141,536	$168,885	$151,889	$98,971	$120,467	$149,330
CONVERSE	$90,417	$84,072	$76,902	$119,822	$52,980	$31,345
CROOK	$93,570	$78,046	$80,048	$82,289	$78,905	$97,581
FREMONT	$273,746	$275,122	$230,726	$214,355	$138,667	$120,235
GOSHEN	$40,008	$72,580	$58,550	$62,204	$41,582	$42,576
HOT SPRINGS	$59,719	$76,631	$58,058	$48,754	$29,774	$30,734
JOHNSON	$34,822	$46,236	$38,556	$33,241	$17,013	$40,192
LARAMIE	$510,979	$475,303	$319,271	$406,644	$526,565	$626,065
LINCOLN	$155,622	$138,210	$472,567	$1,510,554	$701,567	$34,231
NATRONA	$1,468,756	$1,803,261	$1,040,800	$1,078,612	$690,566	$906,067
NIOBRARA	$21,185	$23,489	$30,247	$24,772	$38,243	$16,205
PARK	$269,541	$231,168	$232,289	$204,808	$190,143	$258,511
PLATTE	$27,445	$22,239	$19,191	$18,918	$24,506	$15,709
SHERIDAN	$163,703	$130,010	$118,327	$148,481	$82,522	$62,822
SUBLETTE	$61,409	$68,602	$165,833	$955,533	$234,256	$30,048
SWEETWATER	$249,351	$219,613	$243,340	$315,708	$258,356	$324,212
TETON	$150,017	$159,704	$157,833	$176,934	$200,513	$182,904
UINTA	$723,327	$480,107	$592,097	$549,500	$1,174,041	$279,170
WASHAKIE	$167,737	$66,302	$82,654	$69,781	$35,170	$42,154
WESTON	$39,710	$32,085	$32,854	$31,058	$25,792	$34,369

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: CONS. SECTOR

FY '88



Collections $$$
0 to 31400
31400 to 42200
42200 to 120300
120300 to 258600
258600 to 906067
Park
Big Horn
Sheridan
Campbell
Crook
Teton
Washakie
Johnson
Weston
Hot Springs
Natrona
Converse
Niobrara
Sublette
Fremont
Lincoln
Platte
Goshen
Sweetwater
Carbon
Albany
Uinta
Laramie

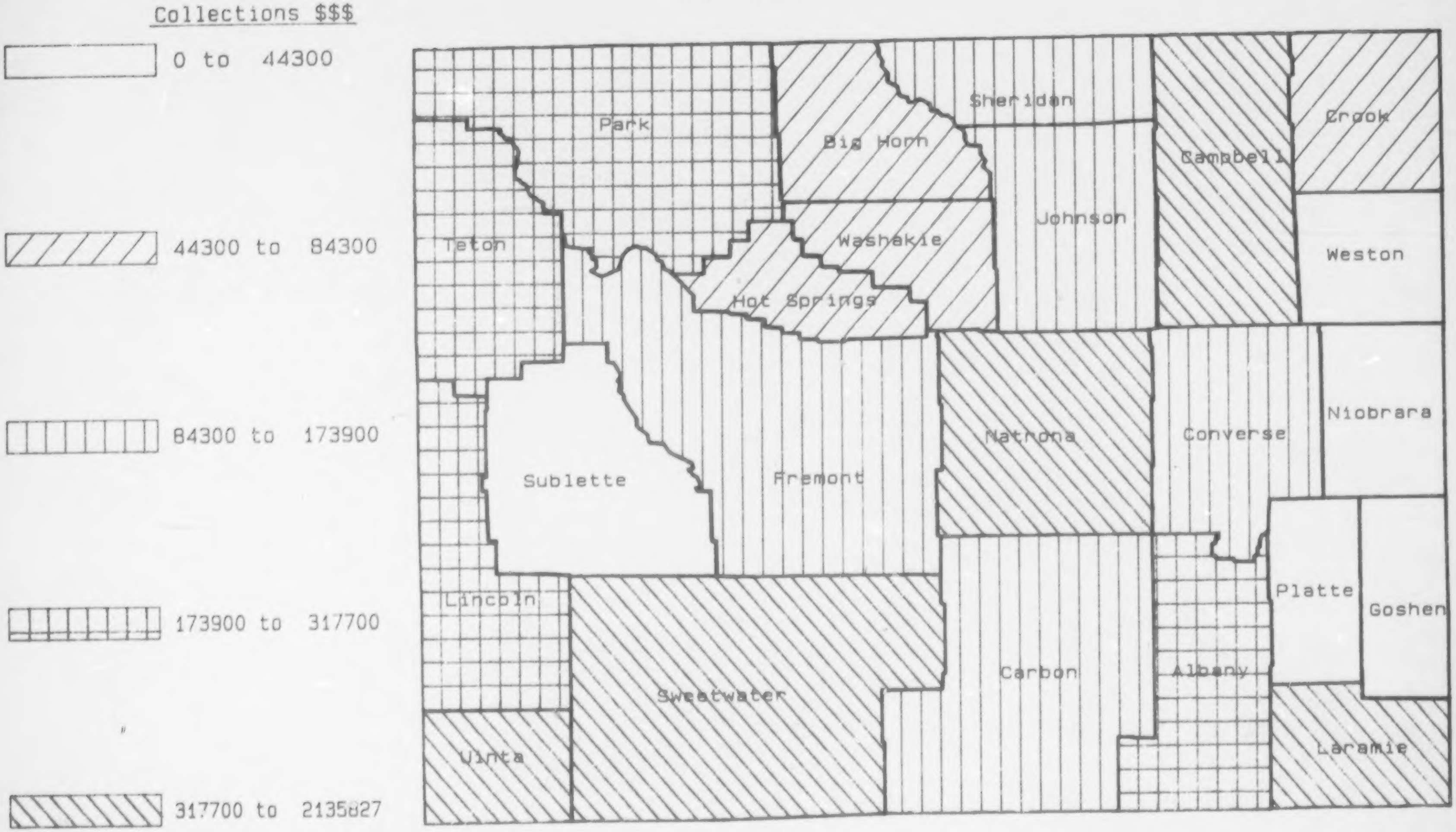
SALES TAX COLLECTIONS BY MAJOR SECTOR

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
ALBANY	$114,071	$96,518	$125,401	$117,605	$164,891	$196,513
BIG HORN	$61,677	$50,072	$50,021	$45,907	$27,355	$56,654
CAMPBELL	$618,040	$541,823	$666,356	$608,661	$447,437	$866,954
CARBON	$123,763	$94,175	$96,513	$125,341	$105,654	$101,379
CONVERSE	$82,918	$92,847	$95,992	$80,864	$101,682	$93,676
CROOK	$80,562	$62,362	$58,437	$58,177	$32,509	$46,075
FREMONT	$254,021	$374,950	$338,056	$182,767	$211,941	$165,410
GOSHEN	$65,084	$56,173	$58,991	$41,941	$60,415	$44,296
HOT SPRINGS	$44,910	$92,770	$73,333	$86,432	$63,390	$61,040
JOHNSON	$83,725	$91,538	$96,241	$73,513	$55,918	$93,408
LARAMIE	$327,028	$357,255	$419,628	$487,321	$548,377	$622,562
LINCOLN	$211,498	$185,981	$304,572	$560,778	$181,625	$195,657
NATRONA	$2,865,357	$2,227,681	$2,566,369	$2,288,672	$1,429,459	$2,135,827
NIOBRARA	$20,576	$23,611	$10,531	$84,022	$10,267	$8,308
PARK	$221,476	$243,459	$242,884	$182,600	$162,915	$317,650
PLATTE	$17,851	$12,413	$11,326	$15,694	$14,709	$19,914
SHERIDAN	$252,972	$226,521	$219,099	$168,723	$135,993	$173,827
SUBLETTE	$50,686	$48,998	$46,689	$52,594	$26,194	$36,652
SWEETWATER	$351,274	$532,210	$553,141	$510,786	$355,178	$679,653
TETON	$75,752	$82,430	$122,293	$141,736	$174,032	$222,337
UINTA	$973,474	$845,309	$1,065,686	$699,657	$208,909	$603,152
WASHAKIE	$48,377	$49,742	$56,806	$65,293	$52,112	$84,252
WESTON	$114,002	$142,641	$94,802	$44,917	$24,829	$21,783

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: MANU. SECTOR

FY '88


Collections $$$
0 to 44300
44300 to 84300
84300 to 173900
173900 to 317700
317700 to 2135827
Park
Big Horn
Sheridan
Campbell
Crook
Teton
Washakie
Johnson
Weston
Hot Springs
Sublette
Fremont
Natrona
Converse
Niobrara
Lincoln
Sweetwater
Carbon
Albany
Platte
Goshen
Uinta
Laramie

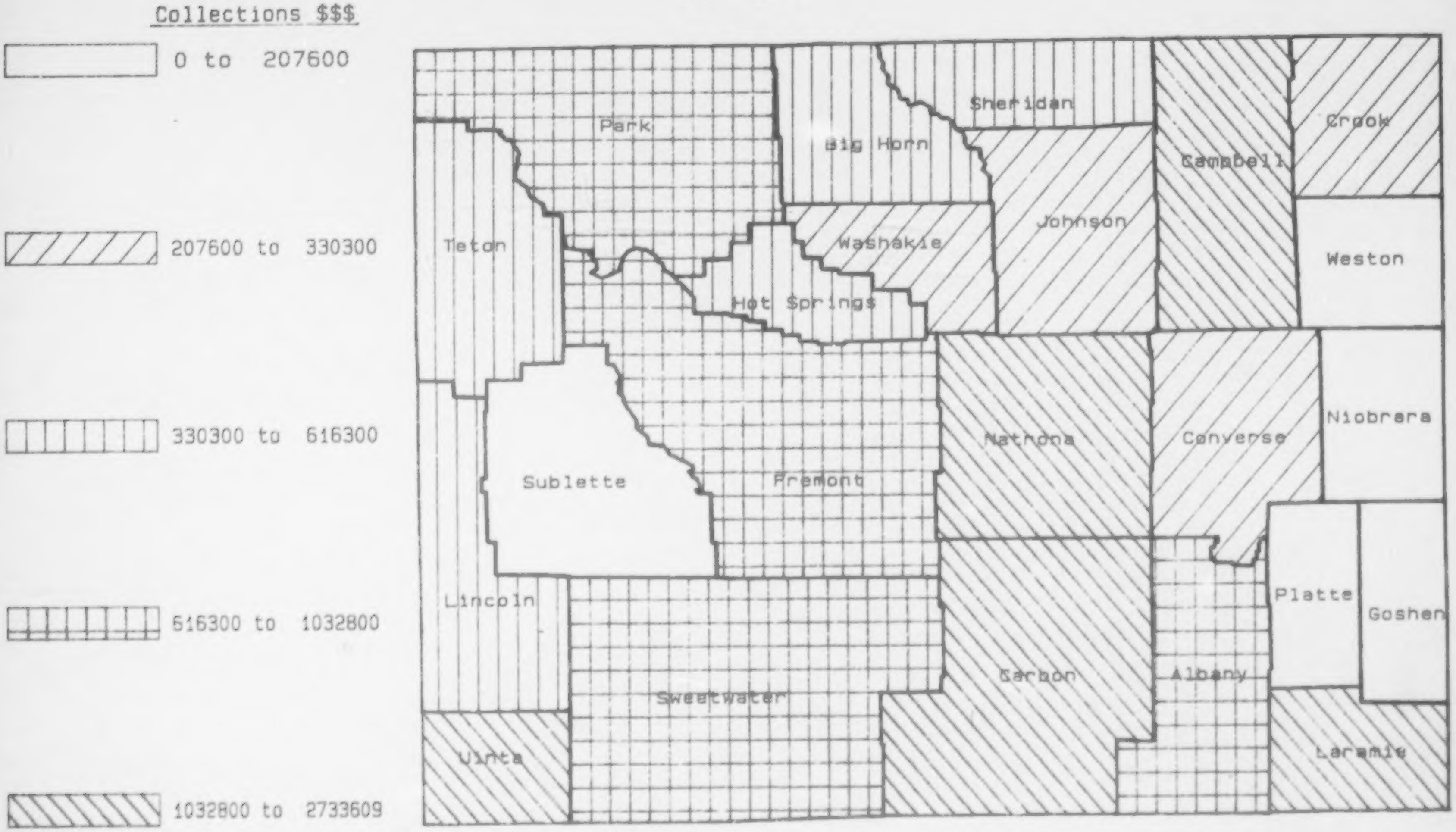
SALES TAX COLLECTIONS BY MAJOR SECTOR

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
ALBANY	$528,007	$558,831	$544,798	$529,737	$752,837	$886,179
BIG HORN	$516,456	$584,252	$636,116	$605,776	$562,877	$609,978
CAMPBELL	$1,168,307	$1,492,540	$1,450,908	$1,444,669	$1,134,502	$1,559,950
CARBON	$1,136,466	$1,171,394	$1,089,303	$1,044,205	$954,580	$1,061,762
CONVERSE	$471,609	$505,672	$539,298	$460,116	$365,853	$330,248
CROOK	$230,087	$296,645	$287,213	$369,412	$266,276	$292,709
FREMONT	$1,124,653	$1,165,191	$1,079,495	$1,057,047	$906,638	$946,660
GOSHEN	$145,009	$154,718	$163,555	$166,350	$157,753	$205,150
HOT SPRINGS	$403,141	$464,870	$474,072	$465,550	$437,579	$455,749
JOHNSON	$274,495	$280,044	$277,374	$271,763	$250,926	$270,594
LARAMIE	$1,739,749	$1,786,544	$2,049,429	$1,936,351	$2,807,136	$2,437,572
LINCOLN	$380,826	$384,417	$415,589	$443,906	$441,241	$390,042
NATRONA	$3,021,565	$3,083,253	$2,977,560	$2,966,686	$2,780,882	$2,733,609
NIOBRARA	$122,636	$118,953	$100,665	$100,794	$82,088	$95,820
PARK	$873,168	$982,122	$1,081,499	$1,128,691	$815,995	$1,032,725
PLATTE	$153,444	$153,768	$160,672	$161,930	$151,944	$186,997
SHERIDAN	$601,614	$751,927	$778,947	$548,022	$533,775	$558,860
SUBLETTE	$124,170	$128,007	$138,036	$172,812	$183,109	$143,599
SWEETWATER	$1,152,166	$1,240,307	$1,270,186	$1,335,830	$1,790,679	$981,439
TETON	$470,998	$538,384	$562,589	$664,027	$731,081	$616,232
UINTA	$1,379,105	$1,897,336	$2,031,856	$2,331,743	$2,341,764	$2,246,800
WASHAKIE	$219,700	$282,576	$289,065	$305,392	$256,616	$275,927
WESTON	$243,973	$271,999	$251,048	$252,747	$231,966	$207,588

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: TRANS. SECTOR

FY '88


Collections $$$
0 to 207600
207600 to 330300
330300 to 616300
616300 to 1032800
1032800 to 2733609
Park
Big Horn
Sheridan
Campbell
Crook
Teton
Washakie
Johnson
Weston
Hot Springs
Natrona
Converse
Niobrara
Sublette
Fremont
Lincoln
Platte
Goshen
Sweetwater
Carbon
Albany
Uinta
Laramie

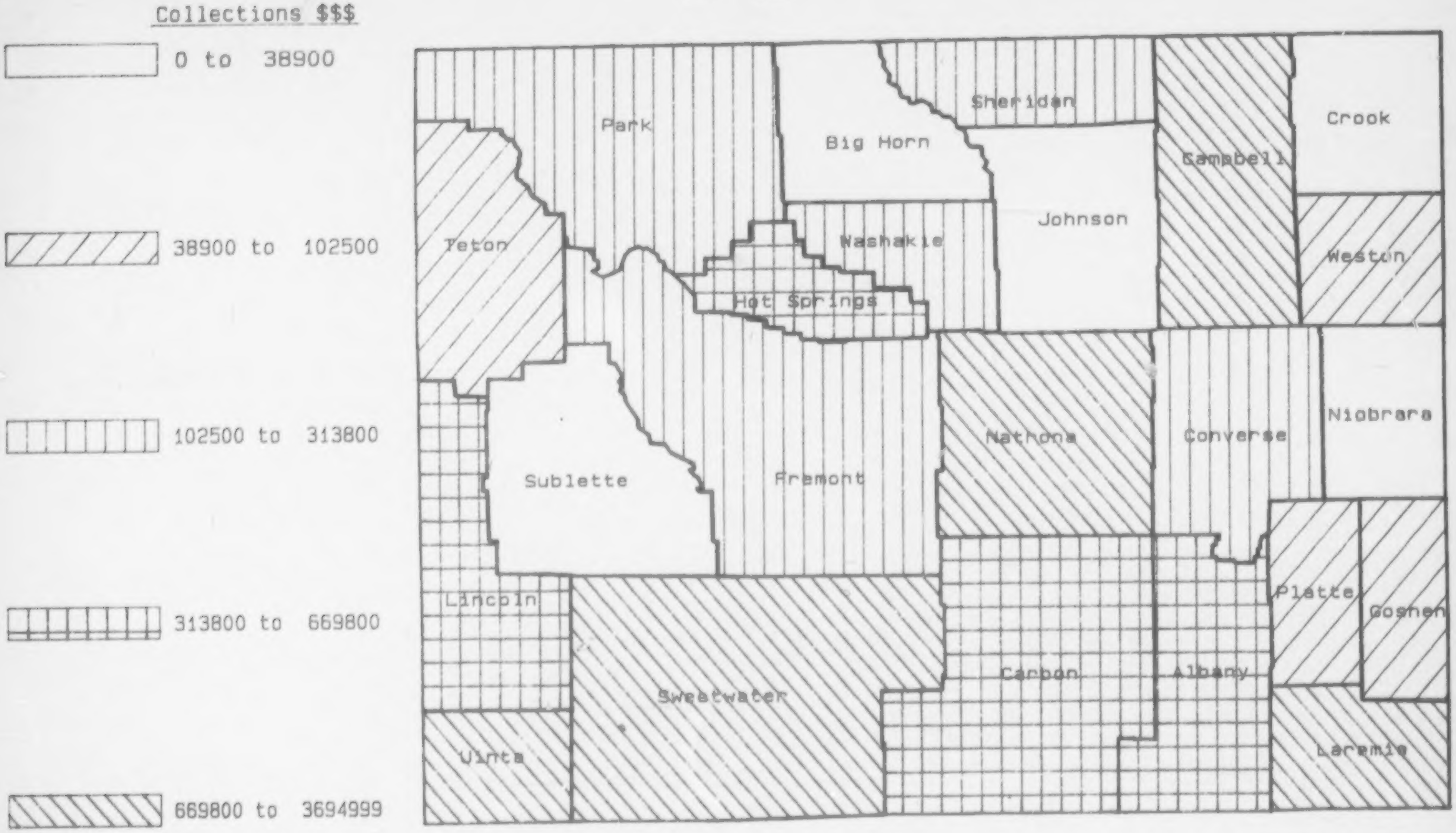
WHOLESALE TRADE — SALES TAX COLLECTIONS BY MAJOR SECTOR — WHOLESALE TRADE

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
ALBANY	$307,434	$387,556	$454,280	$473,565	$525,818	$669,795
BIG HORN	$42,623	$40,179	$42,057	$43,034	$31,232	$35,212
CAMPBELL	$2,460,041	$2,466,131	$2,829,037	$2,297,466	$1,266,692	$1,307,160
CARBON	$982,375	$895,526	$758,281	$1,676,394	$822,024	$529,140
CONVERSE	$218,252	$269,566	$256,882	$264,775	$133,659	$153,349
CROOK	$51,540	$45,172	$51,278	$53,011	$28,374	$14,019
FREMONT	$587,972	$537,034	$499,368	$464,669	$353,585	$313,727
GOSHEN	$62,323	$81,173	$82,573	$86,995	$84,143	$102,157
HOT SPRINGS	$565,856	$513,801	$455,789	$570,176	$253,672	$337,670
JOHNSON	$19,811	$36,205	$27,065	$12,373	$20,926	$15,498
LARAMIE	$961,432	$1,087,784	$1,596,076	$1,277,942	$1,841,750	$1,639,646
LINCOLN	$161,090	$175,812	$276,623	$315,545	$293,057	$333,975
NATRONA	$7,438,817	$6,145,881	$6,234,433	$4,870,507	$3,342,815	$3,694,999
NIOBRARA	$18,577	$23,148	$22,238	$14,960	$12,832	$15,281
PARK	$453,586	$491,776	$585,924	$460,852	$234,651	$213,031
PLATTE	$38,692	$55,761	$49,892	$31,551	$51,142	$66,254
SHERIDAN	$388,895	$446,035	$341,578	$241,261	$182,838	$212,853
SUBLETTE	$233,791	$281,444	$262,202	$111,085	$41,976	$38,888
SWEETWATER	$2,859,481	$2,053,251	$2,160,781	$2,158,445	$1,422,142	$1,531,592
TETON	$58,099	$54,888	$59,005	$66,154	$93,367	$102,471
UINTA	$1,291,618	$553,580	$790,512	$949,044	$815,783	$937,734
WASHAKIE	$167,951	$183,567	$197,752	$166,080	$124,790	$138,861
WESTON	$172,145	$146,931	$143,377	$131,248	$65,854	$58,311

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: WHOLESALE SECTOR

FY '88


Collections $$$
0 to 38900
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102500 to 313800
313800 to 669800
669800 to 3694999
Park
Sheridan
Big Horn
Campbell
Crook
Johnson
Washakie
Teton
Weston
Hot Springs
Natrona
Converse
Niobrara
Sublette
Fremont
Lincoln
Platte
Goshen
Sweetwater
Carbon
Albany
Uinta
Laramie

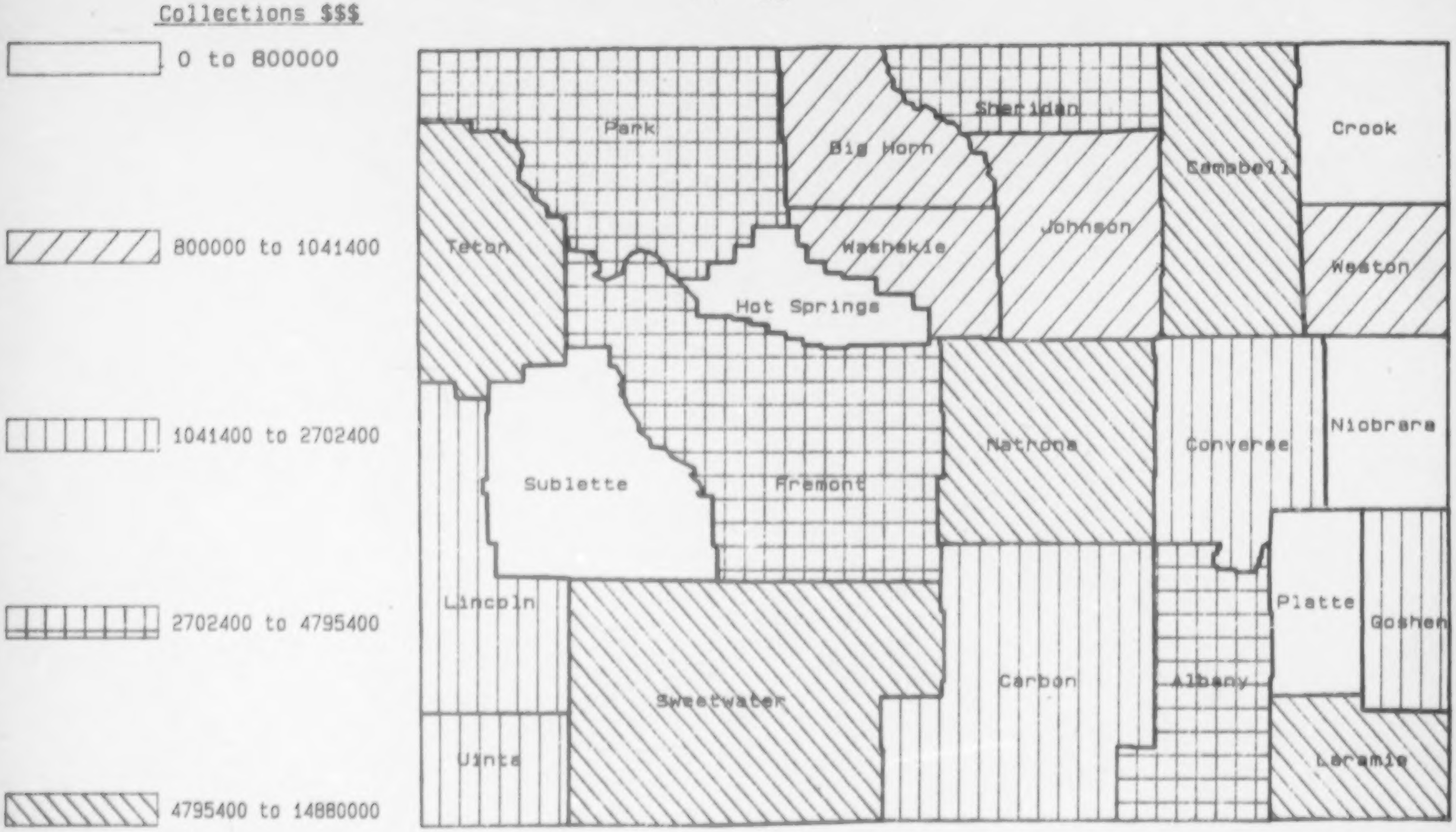
SALES TAX COLLECTIONS BY MAJOR SECTOR

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
ALBANY	$3,010,658	$3,183,782	$3,018,089	$3,001,801	$3,846,001	$4,795,366
BIG HORN	$910,494	$886,800	$880,178	$866,663	$798,327	$810,448
CAMPBELL	$7,046,727	$6,939,568	$7,142,717	$6,714,681	$5,525,596	$5,596,986
CARBON	$2,929,351	$2,850,535	$2,711,649	$2,535,224	$2,350,497	$2,253,844
CONVERSE	$1,931,767	$1,930,160	$1,853,942	$1,674,881	$1,463,984	$1,416,073
CROOK	$541,495	$558,585	$583,684	$574,050	$535,528	$545,650
FREMONT	$4,293,048	$4,148,678	$4,075,598	$3,791,549	$3,572,770	$3,557,698
GOSHEN	$1,358,956	$1,489,114	$1,452,801	$1,337,750	$1,260,286	$1,210,937
HOT SPRINGS	$773,177	$790,951	$796,422	$739,543	$638,185	$628,111
JOHNSON	$1,101,174	$1,078,624	$1,078,613	$1,032,253	$927,647	$873,215
LARAMIE	$10,672,258	$11,497,677	$11,775,654	$13,159,034	$17,382,746	$14,877,798
LINCOLN	$1,544,087	$1,465,364	$1,602,565	$1,826,447	$1,416,875	$1,127,672
NATRONA	$14,230,156	$13,992,302	$13,980,690	$13,295,537	$12,102,446	$11,553,956
NIOBRARA	$381,582	$429,403	$385,168	$328,911	$312,102	$279,705
PARK	$3,725,765	$3,878,819	$3,922,367	$3,753,740	$3,280,989	$3,359,245
PLATTE	$935,580	$979,142	$945,824	$925,573	$826,461	$799,967
SHERIDAN	$4,349,815	$4,534,281	$4,525,127	$3,328,695	$3,014,154	$3,012,640
SUBLETTE	$537,453	$509,506	$580,820	$733,612	$575,351	$455,830
SWEETWATER	$7,278,891	$6,605,426	$6,929,200	$7,919,057	$7,074,883	$6,398,084
TETON	$3,809,217	$4,005,445	$4,038,618	$4,417,125	$6,383,957	$5,798,295
UINTA	$3,729,336	$3,507,736	$3,583,568	$3,435,879	$3,519,558	$2,702,341
WASHAKIE	$1,265,362	$1,294,859	$1,270,400	$1,227,542	$1,104,036	$1,041,354
WESTON	$1,062,380	$1,076,826	$1,032,719	$977,772	$862,967	$842,901

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: RETAIL SECTOR

FY '88


Collections $$$
0 to 800000
800000 to 1041400
1041400 to 2702400
2702400 to 4795400
4795400 to 14880000
Park
Big Horn
Sheridan
Campbell
Crook
Teton
Washakie
Johnson
Weston
Hot Springs
Natrona
Converse
Niobrara
Sublette
Fremont
Lincoln
Platte
Goshen
Sweetwater
Carbon
Albany
Uinta
Laramie

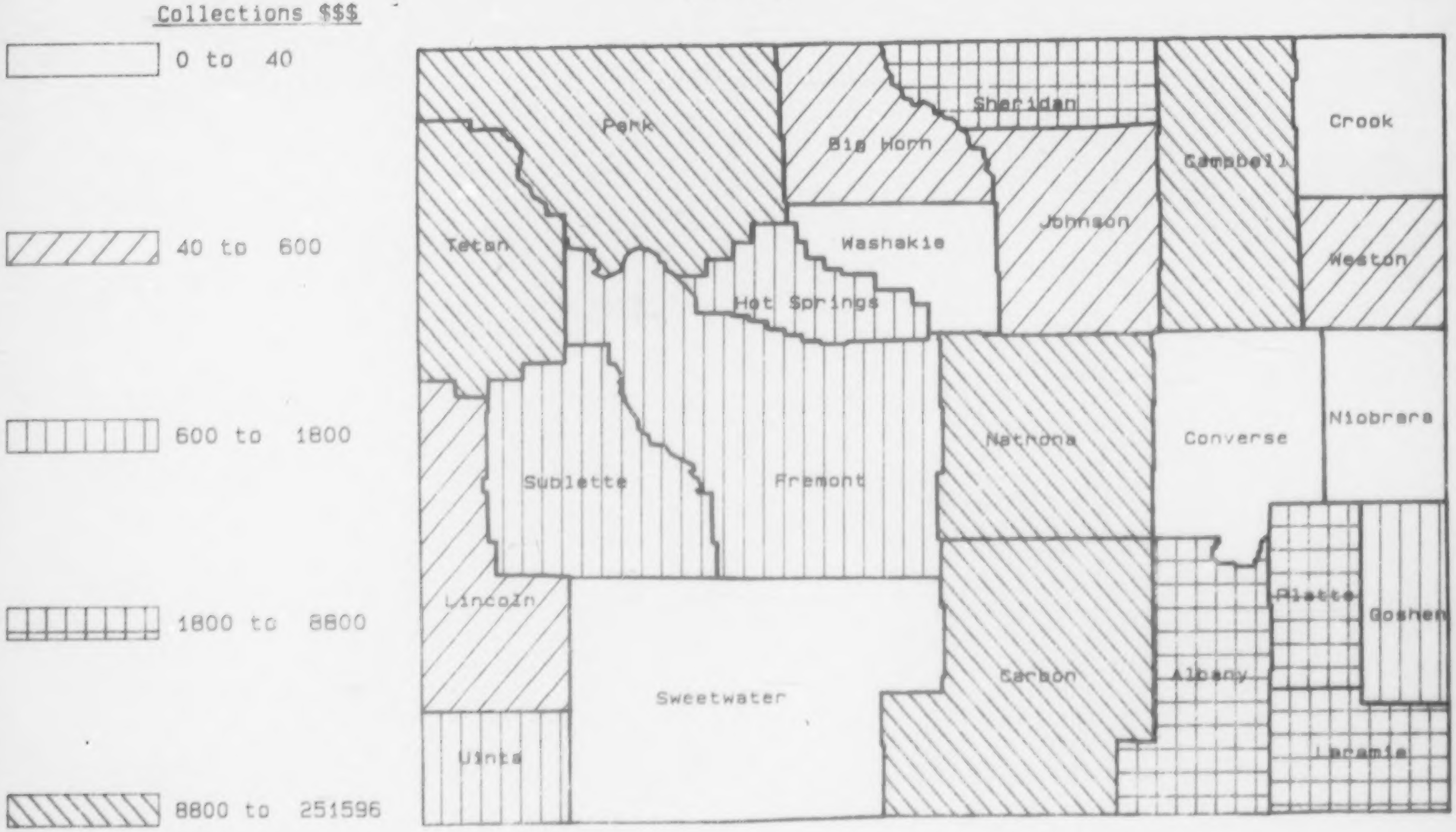
SALES TAX COLLECTIONS BY MAJOR SECTOR

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
ALBANY	$3,158	$534	$3,023	$75	$2,510	$7,481
BIG HORN	$1,447	$1,589	$1,757	$1,343	$299	$477
CAMPBELL	$34,283	$35,346	$34,263	$25,439	$18,900	$9,590
CARBON	$17,433	$19,416	$22,067	$14,289	$12,928	$14,893
CONVERSE	$857	$333	$843	$1,188	$1,450	$7
CROOK	$0	$0	$0	$0	$0	$9
FREMONT	$220	$1,334	$2,061	$5,340	$1,222	$873
GOSHEN	$1,186	$1,240	$22	$813	$1,841	$1,091
HOT SPRINGS	$1,287	$1,031	$1,135	$779	$783	$691
JOHNSON	$4,424	$4,013	$2,698	$3,570	$6,084	$578
LARAMIE	$9,388	$6,269	$50,295	$93,236	$89,760	$8,788
LINCOLN	$3,106	$2,440	$2,896	$2,521	$1,870	$140
NATRONA	$54,005	$72,880	$133,560	$92,234	$58,580	$39,094
NIOBRARA	$7	$3	$8	$105	$106	$0
PARK	$20,144	$32,797	$19,899	$19,470	$14,822	$16,991
PLATTE	$7,104	$12,594	$10,754	$6,658	$7,126	$8,619
SHERIDAN	$13,019	$11,150	$9,538	$7,391	$3,160	$5,068
SUBLETTE	$1,476	$1,639	$1,671	$2,857	$2,307	$789
SWEETWATER	$13,061	$4,892	$5,447	$705	$901	$38
TETON	$51,311	$76,728	$112,635	$159,773	$209,664	$251,596
UINTA	$3,649	$2,714	$2,387	$1,800	$1,432	$1,796
WASHAKIE	$9,145	$2,649	$154	$1,193	$6,250	$27
WESTON	$3	$1,717	$9,910	$27	$328	$409

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: FINANCE SECTOR

FY '88


Collections $$$
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40 to 600
600 to 1800
1800 to 8800
8800 to 251596
Park
Big Horn
Sheridan
Campbell
Crook
Teton
Washakie
Johnson
Weston
Hot Springs
Natrona
Converse
Niobrara
Sublette
Fremont
Lincoln
Platte
Goshen
Sweetwater
Carbon
Albany
Uinta
Laramie

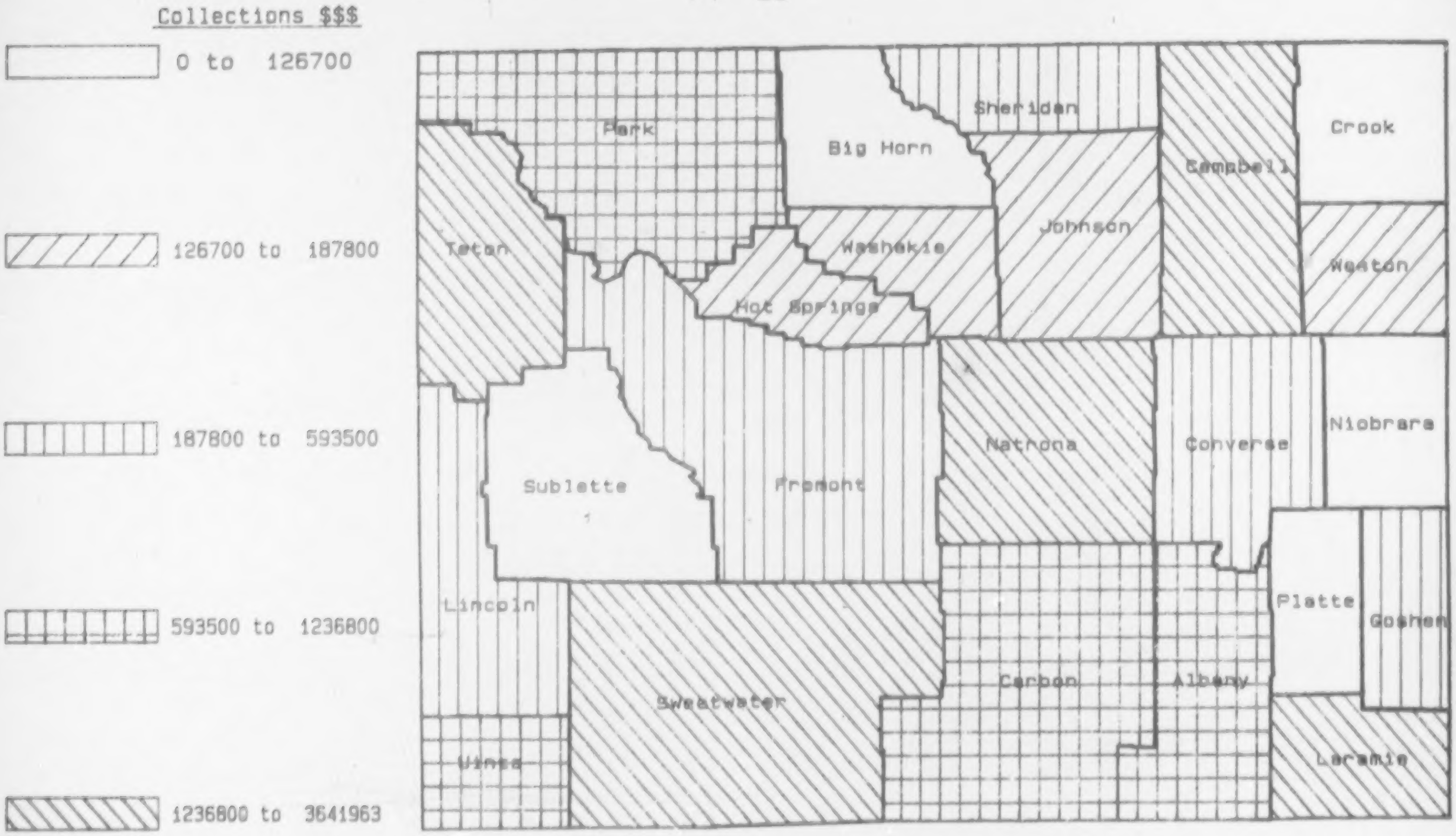
SALES TAX COLLECTIONS BY MAJOR SECTOR

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
ALBANY	$721,993	$751,781	$734,311	$711,548	$935,391	$1,236,715
BIG HORN	$108,142	$98,068	$104,815	$83,779	$71,461	$96,483
CAMPBELL	$2,176,405	$1,797,267	$1,921,294	$1,972,223	$1,273,197	$1,574,982
CARBON	$726,239	$703,257	$760,368	$679,225	$633,344	$812,817
CONVERSE	$478,710	$512,465	$503,263	$399,476	$298,908	$309,491
CROOK	$55,661	$65,408	$82,120	$79,953	$79,380	$80,384
FREMONT	$689,976	$675,494	$703,456	$630,854	$569,926	$593,500
GOSHEN	$178,519	$177,865	$189,963	$218,099	$189,357	$191,773
HOT SPRINGS	$185,941	$172,824	$176,721	$200,076	$144,019	$187,797
JOHNSON	$143,425	$147,812	$171,780	$140,343	$137,741	$164,100
LARAMIE	$1,705,289	$1,799,886	$1,858,063	$1,961,169	$2,456,521	$2,419,958
LINCOLN	$255,102	$252,828	$283,405	$280,123	$205,571	$188,674
NATRONA	$5,183,337	$4,957,815	$5,041,959	$4,277,046	$3,008,878	$3,641,963
NIOBRARA	$83,166	$91,789	$84,053	$71,354	$51,435	$48,573
PARK	$705,436	$766,532	$781,753	$787,212	$675,649	$820,037
PLATTE	$108,854	$115,537	$120,709	$108,720	$103,135	$126,660
SHERIDAN	$448,709	$463,219	$475,749	$389,760	$444,712	$438,982
SUBLETTE	$115,016	$114,130	$146,032	$179,948	$100,183	$96,516
SWEETWATER	$2,046,169	$1,649,558	$1,660,041	$1,939,966	$1,443,624	$1,504,586
TETON	$1,551,093	$1,671,508	$1,761,477	$1,905,517	$2,582,045	$2,318,995
UINTA	$1,608,739	$1,373,057	$1,205,928	$1,004,069	$656,971	$749,443
WASHAKIE	$220,706	$235,321	$238,347	$219,662	$147,791	$160,205
WESTON	$205,628	$186,434	$182,629	$184,259	$144,275	$155,061

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: SERVICES SECTOR

FY '88


Collections $$$
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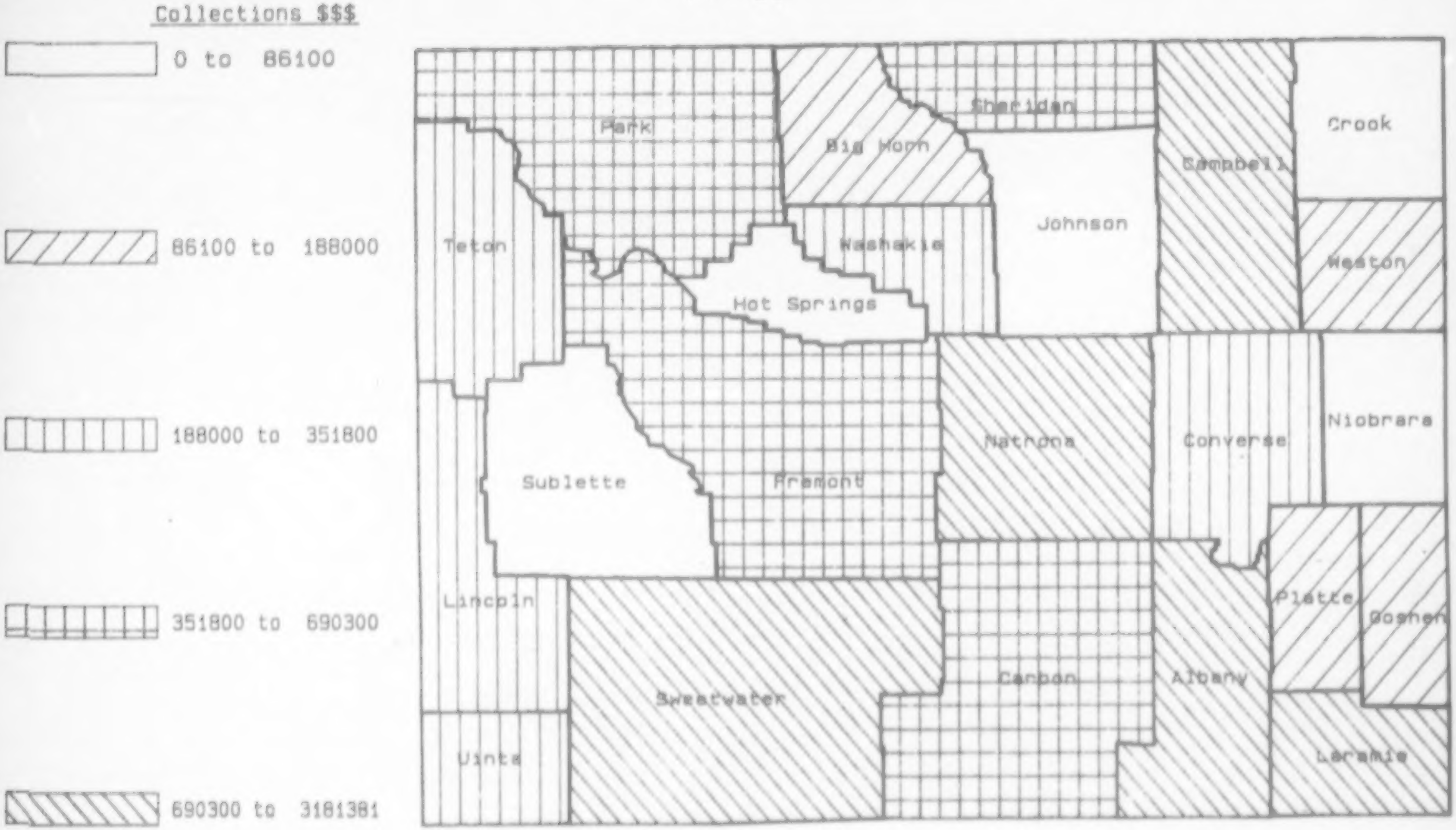
126700 to 187800
187800 to 593500
593500 to 1236800
1236800 to 3641963
Park
Big Horn
Sheridan
Crook
Campbell
Teton
Washakie
Johnson
Weston
Hot Springs
Natrona
Converse
Niobrara
Sublette
Fremont
Lincoln
Platte
Goshen
Sweetwater
Carbon
Albany
Uinta
Laramie

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
ALBANY	$498,221	$570,963	$541,217	$574,067	$743,790	$822,046
BIG HORN	$178,439	$196,605	$200,923	$185,417	$117,347	$100,890
CAMPBELL	$1,291,373	$1,356,605	$1,449,970	$1,483,850	$1,078,931	$852,304
CARBON	$439,562	$541,951	$529,712	$527,484	$361,181	$362,189
CONVERSE	$396,440	$449,616	$434,315	$375,644	$271,442	$283,555
CROOK	$85,775	$83,327	$79,212	$80,839	$35,609	$35,295
FREMONT	$868,419	$785,027	$896,909	$777,780	$643,864	$690,218
GOSHEN	$197,182	$232,603	$231,954	$237,591	$193,765	$157,641
HOT SPRINGS	$154,056	$147,193	$170,033	$130,220	$74,666	$86,087
JOHNSON	$232,379	$257,749	$273,893	$213,770	$90,000	$62,065
LARAMIE	$1,655,618	$2,029,533	$2,010,526	$2,483,635	$4,098,392	$3,181,381
LINCOLN	$254,601	$260,646	$319,981	$367,331	$339,607	$296,400
NATRONA	$2,151,464	$2,179,971	$2,161,008	$2,145,568	$2,246,300	$2,666,135
NIOBRARA	$86,905	$116,217	$95,907	$87,575	$65,395	$48,073
PARK	$505,084	$608,591	$643,220	$569,640	$523,732	$455,517
PLATTE	$233,553	$256,536	$242,614	$234,752	$186,211	$170,703
SHERIDAN	$595,247	$616,034	$748,926	$558,011	$585,147	$575,852
SUBLETTE	$140,462	$147,274	$163,912	$185,749	$68,211	$61,083
SWEETWATER	$876,230	$1,060,308	$1,354,076	$1,575,480	$1,502,738	$1,385,563
TETON	$230,323	$266,657	$260,012	$254,592	$350,961	$298,652
UINTA	$332,648	$392,560	$430,055	$411,038	$377,317	$351,715
WASHAKIE	$214,791	$229,529	$254,642	$239,621	$196,127	$235,067
WESTON	$213,297	$202,277	$200,876	$169,802	$159,399	$187,940

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS: PUB. ADM. SECTOR

FY '88


Collections $$$
0 to 86100
86100 to 188000
188000 to 351800
351800 to 690300
690300 to 3181381
Park
Big Horn
Sheridan
Crook
Campbell
Teton
Washakie
Johnson
Weston
Hot Springs
Natrona
Converse
Niobrara
Sublette
Fremont
Lincoln
Platte
Goshen
Carbon
Albany
Sweetwater
Uinta
Laramie

WYOMING SALES TAX COLLECTIONS WYOMING

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$125,343	$149,910	$265,778	$344,335	$430,425	$522,746
MINING	$5,723,456	$8,082,029	$10,813,152	$14,625,646	$21,714,266	$26,405,781
CONSTRUCTION	$2,784,932	$3,572,446	$4,770,649	$6,034,14[illegible]	$7,334,256	$8,139,050
MANUFACTURING	$2,537,244	$3,493,606	$4,585,209	$6,004,421	$8,401,466	$13,072,200
TRANSPORTATION	$5,251,885	$6,423,194	$8,531,916	$9,512,423	$11,678,915	$14,559,506
WHOLESALE TRADE	$12,582,185	$17,273,829	$22,731,248	$29,199,566	$35,840,312	$40,757,109
RETAIL TRADE	$38,726,761	$47,283,264	$58,286,353	$66,866,202	$76,869,812	$82,240,570
FINANCE	$100,529	$142,529	$249,733	$362,828	$622,770	$562,356
SERVICE	$10,354,365	$12,940,621	$16,666,001	$19,077,292	$23,800,946	$27,753,797
PUBLIC ADM	$9,069,058	$11,364,411	$11,100,999	$11,863,415	$12,579,463	$12,998,822
TOTAL	$87,255,757	$110,725,839	$138,001,037	$163,890,276	$199,272,639	$227,011,946

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$548,996	$504,891	$499,846	$473,983	$464,114	$459,973
MINING	$17,857,266	$14,837,597	$15,934,201	$12,214,039	$9,055,245	$8,448,947
CONSTRUCTION	$6,262,204	$5,729,757	$5,462,372	$7,448,844	$5,304,670	$4,492,794
MANUFACTURING	$9,196,168	$8,285,572	$9,943,774	$8,856,875	$6,029,050	$8,716,745
TRANSPORTATION	$17,215,775	$18,966,707	$19,860,336	$19,953,510	$19,574,266	$18,991,032
WHOLESALE TRADE	$25,741,020	$21,936,640	$23,232,966	$21,130,003	$14,956,667	$16,333,007
RETAIL TRADE	$79,308,940	$79,273,404	$79,779,486	$79,516,194	$80,842,901	$75,617,636
FINANCE	$407,132	$479,957	$698,459	$774,754	$829,084	$669,514
SERVICE	$22,897,341	$21,713,590	$22,072,156	$21,530,751	$18,914,457	$20,816,534
PUBLIC ADM	$11,832,077	$12,987,785	$13,693,907	$13,869,469	$14,310,132	$13,366,452
TOTAL	$191,266,926	$184,715,909	$191,177,520	$185,769,412	$170,540,831	$167,912,634

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$2,140	$1,572	$6,118	$7,110	$4,555	$6,380
MINING	$17,284	$25,718	$23,725	$32,885	$30,471	$22,044
CONSTRUCTION	$63,476	$77,283	$103,692	$86,662	$111,406	$335,209
MANUFACTURING	$86,242	$96,543	$118,587	$156,943	$153,783	$161,797
TRANSPORTATION	$218,042	$221,464	$298,923	$287,270	$353,903	$436,162
WHOLESALE TRADE	$74,090	$91,632	$145,896	$270,604	$257,075	$283,914
RETAIL TRADE	$1,849,321	$2,192,238	$2,508,155	$2,677,019	$2,865,469	$3,005,584
FINANCE	($1,242)	$2,488	$1,224	$285	$759	$1,150
SERVICE	$388,334	$434,756	$498,870	$548,355	$609,255	$703,377
PUBLIC ADM	$386,720	$484,816	$492,268	$441,892	$438,359	$404,182
TOTAL	$3,084,406	$3,628,510	$4,197,458	$4,509,039	$4,825,046	$5,359,815

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$5,355	$5,594	$7,378	$4,340	$4,301	$7,580
MINING	$22,900	$26,339	$19,655	$16,014	$99	$516
CONSTRUCTION	$119,619	$153,688	$155,804	$130,095	$141,805	$240,333
MANUFACTURING	$114,071	$96,518	$125,401	$117,605	$164,891	$196,513
TRANSPORTATION	$528,007	$558,831	$544,798	$529,737	$752,837	$886,179
WHOLESALE TRADE	$307,434	$387,556	$454,280	$473,565	$525,818	$669,795
RETAIL TRADE	$3,010,658	$3,183,782	$3,018,089	$3,001,801	$3,846,001	$4,795,366
FINANCE	$3,158	$534	$3,023	$75	$2,510	$7,481
SERVICE	$721,993	$751,781	$734,311	$711,548	$935,391	$1,236,715
PUBLIC ADM	$498,221	$570,963	$541,217	$574,067	$743,790	$822,046
TOTAL	$5,331,432	$5,735,598	$5,603,971	$5,558,863	$7,117,165	$8,862,524

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

BIG HORN SALES TAX COLLECTIONS BIG HORN

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$2,984	$8,983	$15,073	$17,052	$20,828	$26,469
MINING	$25,685	$42,211	$55,714	$82,859	$59,688	$81,559
CONSTRUCTION	$19,247	$15,076	$21,478	$25,410	$26,987	$41,745
MANUFACTURING	$30,042	$36,154	$40,441	$48,506	$67,216	$92,782
TRANSPORTATION	$202,858	$213,803	$271,463	$305,726	$370,253	$494,205
WHOLESALE TRADE	$36,698	$42,493	$69,617	$84,100	$79,665	$68,001
RETAIL TRADE	$607,359	$658,051	$759,897	$828,760	$946,238	$973,644
FINANCE	$386	$414	$889	$1,548	$1,850	$1,943
SERVICE	$73,855	$79,204	$93,204	$82,531	$87,016	$109,952
PUBLIC ADM	$160,145	$176,167	$213,561	$179,796	$177,484	$198,538
TOTAL	$1,159,259	$1,272,555	$1,541,337	$1,656,304	$1,837,238	$2,088,852

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$17,648	$17,716	$17,186	$2,468	$15,980	$21,682
MINING	$49,257	$35,537	$17,493	$15,837	$3,863	$15,490
CONSTRUCTION	$50,882	$32,431	$36,382	$36,712	$33,776	$61,521
MANUFACTURING	$61,677	$50,072	$50,021	$45,907	$27,355	$56,654
TRANSPORTATION	$516,456	$584,252	$636,116	$605,776	$562,877	$609,978
WHOLESALE TRADE	$42,623	$40,179	$42,057	$43,034	$31,232	$35,212
RETAIL TRADE	$910,494	$886,800	$880,178	$866,663	$798,327	$810,448
FINANCE	$1,447	$1,589	$1,757	$1,343	$299	$477
SERVICE	$108,142	$98,068	$104,815	$83,779	$71,461	$96,483
PUBLIC ADM	$178,439	$196,605	$200,923	$185,417	$117,347	$100,890
TOTAL	$1,937,078	$1,943,263	$1,986,941	$1,886,947	$1,662,532	$1,808,835

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$6,957	$10,768	$21,976	$20,682	$27,123	$28,822
MINING	$809,650	$1,237,942	$1,289,684	$1,907,152	$3,046,737	$4,020,801
CONSTRUCTION	$201,270	$325,246	$388,239	$493,104	$552,899	$645,314
MANUFACTURING	$211,963	$236,923	$212,800	$356,665	$506,535	$718,936
TRANSPORTATION	$295,311	$438,983	$597,955	$761,616	$828,985	$873,468
WHOLESALE TRADE	$1,064,594	$1,758,082	$1,719,000	$2,101,292	$3,358,237	$3,727,257
RETAIL TRADE	$2,209,980	$3,187,387	$3,680,822	$4,351,891	$5,777,346	$6,992,288
FINANCE	$34,010	$41,558	$29,146	$32,684	$79,493	$35,398
SERVICE	$757,999	$1,076,505	$1,305,840	$1,497,607	$2,093,757	$2,737,576
PUBLIC ADM	$675,085	$949,885	$893,915	$892,624	$1,209,288	$1,267,920
TOTAL	$6,266,819	$9,263,278	$10,139,378	$12,415,329	$17,480,418	$21,047,796

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$26,218	$26,616	$29,596	$35,802	$22,583	$29,659
MINING	$3,081,570	$2,984,609	$3,276,433	$3,198,518	$1,954,296	$2,790,170
CONSTRUCTION	$640,574	$417,248	$519,089	$356,511	$309,958	$402,108
MANUFACTURING	$618,040	$541,823	$666,356	$608,661	$447,437	$866,954
TRANSPORTATION	$1,168,307	$1,492,540	$1,450,908	$1,444,669	$1,134,502	$1,559,950
WHOLESALE TRADE	$2,460,041	$2,466,131	$2,829,037	$2,297,466	$1,266,692	$1,307,160
RETAIL TRADE	$7,046,727	$6,939,568	$7,142,717	$6,714,681	$5,525,596	$5,596,986
FINANCE	$34,283	$35,346	$34,263	$25,439	$18,900	$9,590
SERVICE	$2,176,405	$1,797,267	$1,921,294	$1,972,223	$1,273,197	$1,574,982
PUBLIC ADM	$1,291,373	$1,356,605	$1,449,970	$1,483,850	$1,078,931	$852,304
TOTAL	$18,543,547	$18,057,766	$19,319,777	$18,137,836	$13,032,107	$14,989,863

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

CARBON SALES TAX COLLECTIONS CARBON

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$11,687	$8,114	$6,436	$7,684	$9,048	$15,289
MINING	$706,990	$229,861	$182,488	$153,995	$93,982	$87,538
CONSTRUCTION	$141,536	$168,885	$151,889	$98,971	$120,467	$149,330
MANUFACTURING	$123,763	$94,175	$96,513	$125,341	$105,654	$101,379
TRANSPORTATION	$1,136,466	$1,171,394	$1,089,303	$1,044,205	$954,580	$1,061,762
WHOLESALE TRADE	$982,375	$895,526	$758,281	$1,676,394	$822,024	$529,140
RETAIL TRADE	$2,929,351	$2,850,535	$2,711,649	$2,535,224	$2,350,497	$2,253,844
FINANCE	$17,433	$19,416	$22,067	$14,289	$12,928	$14,893
SERVICE	$726,239	$703,257	$760,368	$679,225	$633,344	$812,817
PUBLIC ADM	$439,562	$541,951	$529,712	$527,484	$361,181	$362,189
TOTAL	$7,215,417	$6,683,130	$6,308,720	$6,862,827	$5,463,717	$5,388,181

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$11,687	$8,114	$6,436	$7,684	$9,048	$15,289
MINING	$706,990	$229,861	$182,488	$153,995	$93,982	$87,538
CONSTRUCTION	$141,536	$168,885	$151,889	$98,971	$120,467	$149,330
MANUFACTURING	$123,763	$94,175	$96,513	$125,341	$105,654	$101,379
TRANSPORTATION	$1,136,466	$1,171,394	$1,089,303	$1,044,205	$954,580	$1,061,762
WHOLESALE TRADE	$982,375	$895,526	$758,281	$1,676,394	$822,024	$529,140
RETAIL TRADE	$2,929,351	$2,850,535	$2,711,649	$2,535,224	$2,350,497	$2,253,844
FINANCE	$17,433	$19,416	$22,067	$14,289	$12,928	$14,893
SERVICE	$726,239	$703,257	$760,368	$679,225	$633,344	$812,817
PUBLIC ADM	$439,562	$541,951	$529,712	$527,484	$361,181	$362,189
TOTAL	$7,215,417	$6,683,130	$6,308,720	$6,862,827	$5,463,717	$5,388,181

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

CONVERSE SALES TAX COLLECTIONS CONVERSE

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$6,925	$4,640	$7,811	$7,932	$5,874	$5,877
MINING	$62,474	$53,682	$79,013	$255,890	$303,061	$483,047
CONSTRUCTION	$100,422	$116,831	$112,522	$156,904	$182,426	$142,809
MANUFACTURING	$19,632	$37,824	$41,692	$54,319	$39,485	$92,048
TRANSPORTATION	$191,981	$221,851	$256,167	$260,034	$345,321	$391,263
WHOLESALE TRADE	$94,265	$137,190	$222,433	$304,369	$328,276	$445,052
RETAIL TRADE	$1,029,972	$1,333,091	$1,675,372	$1,901,023	$2,069,987	$2,045,879
FINANCE	$698	$1,039	$761	$1,971	$1,436	$247
SERVICE	$187,255	$247,158	$298,141	$345,665	$423,279	$544,845
PUBLIC ADM	$304,035	$416,148	$41,030	$422,604	$468,837	$492,029
TOTAL	$1,997,659	$2,569,454	$2,734,942	$3,710,726	$4,167,995	$4,643,109

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$10,185	$12,840	$14,313	$11,612	$9,821	$12,957
MINING	$199,823	$169,865	$155,250	$110,048	$105,832	$135,223
CONSTRUCTION	$90,417	$84,072	$76,902	$119,822	$52,980	$31,345
MANUFACTURING	$82,918	$92,847	$95,992	$80,864	$101,682	$93,676
TRANSPORTATION	$471,609	$505,672	$539,298	$460,116	$365,853	$330,248
WHOLESALE TRADE	$218,252	$269,566	$256,882	$264,775	$133,659	$153,349
RETAIL TRADE	$1,931,767	$1,930,160	$1,853,942	$1,674,881	$1,463,984	$1,416,073
FINANCE	$857	$333	$843	$1,188	$1,450	$7
SERVICE	$478,710	$512,465	$503,263	$399,476	$298,908	$309,491
PUBLIC ADM	$396,440	$449,616	$434,315	$375,644	$271,442	$283,555
TOTAL	$3,880,991	$4,027,450	$3,931,012	$3,498,441	$2,805,624	$2,765,924

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$658	$1,770	$2,106	$4,277	$5,080	$4,867
MINING	$21,572	$49,213	$137,113	$179,803	$239,614	$700,347
CONSTRUCTION	$15,848	$15,473	$34,675	$51,217	$66,886	$115,266
MANUFACTURING	$21,858	$34,567	$44,661	$65,021	$82,610	$103,735
TRANSPORTATION	$53,135	$74,832	$108,811	$153,211	$199,237	$235,603
WHOLESALE TRADE	$13,779	$14,964	$13,692	$31,226	$53,295	$77,323
RETAIL TRADE	$271,405	$294,849	$388,507	$451,755	$455,129	$500,932
FINANCE	$151	$73	$135	$6	$5	$3
SERVICE	$32,079	$38,577	$44,546	$51,019	$57,227	$58,239
PUBLIC ADM	$72,108	$99,397	$94,662	$92,268	$80,067	$82,765
TOTAL	$502,592	$623,714	$868,907	$1,079,803	$1,239,161	$1,879,085

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$3,675	$2,114	$2,220	$1,917	$1,933	$2,277
MINING	$198,451	$240,340	$238,861	$92,396	$17,922	$73,830
CONSTRUCTION	$93,570	$78,046	$80,048	$82,289	$78,905	$97,581
MANUFACTURING	$80,562	$62,362	$58,437	$58,177	$32,509	$46,075
TRANSPORTATION	$230,087	$296,645	$287,213	$369,412	$266,276	$292,709
WHOLESALE TRADE	$51,540	$45,172	$51,278	$53,011	$28,374	$14,019
RETAIL TRADE	$541,495	$558,585	$583,684	$574,050	$535,528	$545,650
FINANCE	$0	$0	$0	$0	$0	$9
SERVICE	$55,661	$65,408	$82,120	$79,953	$79,380	$80,384
PUBLIC ADM	$85,775	$83,327	$79,212	$80,839	$35,609	$35,295
TOTAL	$1,340,828	$1,432,013	$1,463,085	$1,392,056	$1,076,448	$1,187,829

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

FREMONT

SALES TAX COLLECTIONS

FREMONT

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$2,456	$6,992	$8,994	$7,064	$13,597	$18,382
MINING	$273,565	$460,164	$735,098	$934,399	$1,380,762	$1,540,758
CONSTRUCTION	$147,614	$187,902	$229,675	$256,628	$323,482	$355,063
MANUFACTURING	$171,898	$169,412	$220,699	$352,035	$333,117	$323,914
TRANSPORTATION	$349,689	$465,235	$648,512	$738,807	$833,564	$979,458
WHOLESALE TRADE	$217,314	$252,412	$419,618	$648,438	$747,001	$933,137
RETAIL TRADE	$2,545,092	$3,077,222	$3,716,934	$4,235,570	$4,597,937	$4,535,729
FINANCE	($178)	$643	$149	$126	$229	$359
SERVICE	$316,441	$361,078	$467,589	$582,163	$674,458	$880,118
PUBLIC ADM	$740,032	$940,444	$1,005,235	$999,035	$944,980	$940,668
TOTAL	$4,763,924	$5,921,504	$7,452,502	$8,754,272	$9,849,142	$10,507,600

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$15,053	$17,175	$15,200	$15,012	$10,571	$10,639
MINING	$855,169	$122,909	$463,539	$299,607	$139,364	$233,871
CONSTRUCTION	$273,746	$275,122	$230,726	$214,355	$138,667	$120,235
MANUFACTURING	$254,021	$374,950	$338,056	$182,767	$211,941	$165,410
TRANSPORTATION	$1,124,653	$1,165,191	$1,079,495	$1,057,047	$906,638	$946,660
WHOLESALE TRADE	$587,972	$537,034	$499,368	$464,669	$353,585	$313,727
RETAIL TRADE	$4,293,048	$4,148,678	$4,075,598	$3,791,549	$3,572,770	$3,557,698
FINANCE	$220	$1,334	$2,061	$5,340	$1,222	$873
SERVICE	$689,976	$675,494	$703,456	$630,854	$569,926	$593,500
PUBLIC ADM	$868,419	$785,027	$896,909	$777,780	$643,864	$690,218
TOTAL	$8,962,289	$8,102,924	$8,304,420	$7,438,995	$6,548,563	$6,632,831

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$5,100	$5,622	$12,195	$6,137	$6,829	$5,507
MINING	$839	$489	$292	$331	$351	$279
CONSTRUCTION	$34,612	$32,444	$34,043	$56,937	$68,075	$44,549
MANUFACTURING	$14,177	$16,062	$17,708	$20,884	$41,175	$61,298
TRANSPORTATION	$74,560	$88,465	$98,810	$107,186	$115,985	$132,607
WHOLESALE TRADE	$29,351	$35,328	$58,926	$59,767	$65,519	$61,159
RETAIL TRADE	$960,676	$1,023,055	$1,226,449	$1,308,597	$1,454,389	$1,385,784
FINANCE	$44	$2,552	$2,526	$30	$234	$583
SERVICE	$95,586	$105,114	$120,667	$133,683	$137,312	$151,174
PUBLIC ADM	$182,141	$223,899	$225,665	$222,798	$212,448	$199,191
TOTAL	$1,397,086	$1,533,031	$1,797,282	$1,916,361	$2,102,331	$2,042,144

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$13,014	$9,289	$14,386	$13,326	$12,296	$13,696
MINING	$1,387	$537	$1,817	$1,730	$2,817	$4,825
CONSTRUCTION	$40,008	$72,580	$58,550	$62,204	$41,582	$42,576
MANUFACTURING	$65,084	$56,173	$58,991	$41,941	$60,415	$44,296
TRANSPORTATION	$145,009	$154,718	$163,555	$166,350	$157,753	$205,150
WHOLESALE TRADE	$62,323	$81,173	$82,573	$86,995	$84,143	$102,157
RETAIL TRADE	$1,358,956	$1,489,114	$1,452,801	$1,337,750	$1,260,286	$1,210,937
FINANCE	$1,186	$1,240	$22	$813	$1,841	$1,091
SERVICE	$178,519	$177,865	$189,963	$218,099	$189,357	$191,773
PUBLIC ADM	$197,182	$232,603	$231,954	$237,591	$193,765	$157,641
TOTAL	$2,062,680	$2,275,304	$2,254,624	$2,166,814	$2,004,269	$1,974,142

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

HOT SPRINGS SALES TAX COLLECTIONS HOT SPRINGS

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$39	$0	$0	$0	$0	$60
MINING	$66,058	$69,410	$95,482	$129,508	$192,247	$215,382
CONSTRUCTION	$29,207	$27,449	$38,184	$51,542	$54,506	$64,356
MANUFACTURING	$5,850	$3,615	$4,361	$34,739	$70,759	$72,217
TRANSPORTATION	$191,504	$183,201	$214,274	$235,789	$276,087	$345,353
WHOLESALE TRADE	$93,078	$172,576	$433,635	$491,706	$594,760	$571,218
RETAIL TRADE	$365,379	$483,121	$570,612	$655,183	$747,917	$730,345
FINANCE	$972	$1,552	$1,850	$1,525	$1,588	$1,231
SERVICE	$82,474	$108,751	$141,848	$135,989	$182,596	$201,580
PUBLIC ADM	$137,444	$135,111	$166,086	$136,857	$136,338	$144,680
TOTAL	$972,002	$1,184,784	$1,666,332	$1,872,851	$2,256,801	$2,346,435

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$14	$2,126	$1,673	$1,221	$1,198	$1,946
MINING	$233,521	$297,136	$273,482	$277,262	$138,260	$252,543
CONSTRUCTION	$59,719	$76,631	$58,058	$48,754	$29,774	$30,734
MANUFACTURING	$44,910	$92,770	$73,333	$86,432	$63,390	$61,040
TRANSPORTATION	$403,141	$464,870	$474,072	$465,550	$437,579	$455,749
WHOLESALE TRADE	$565,856	$513,801	$455,789	$570,176	$253,672	$337,670
RETAIL TRADE	$773,177	$790,951	$796,422	$739,543	$638,185	$628,111
FINANCE	$1,287	$1,031	$1,135	$779	$783	$691
SERVICE	$185,941	$172,824	$176,721	$200,076	$144,019	$187,797
PUBLIC ADM	$154,056	$147,193	$170,033	$130,220	$74,666	$86,087
TOTAL	$2,421,633	$2,559,250	$2,480,729	$2,520,024	$1,781,540	$2,042,368

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

JOHNSON

SALES TAX COLLECTIONS

JOHNSON

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$649	$801	$1,573	$1,386	$4,000	$3,868
MINING	$43,424	$58,367	$82,124	$246,738	$223,702	$208,445
CONSTRUCTION	$32,779	$33,343	$44,240	$42,450	$53,523	$45,410
MANUFACTURING	$62,070	$33,596	$35,546	$42,146	$44,446	$65,952
TRANSPORTATION	$54,301	$64,835	$91,631	$101,699	$124,125	$377,385
WHOLESALE TRADE	$17,805	$5,922	$8,917	$12,560	$24,402	$20,351
RETAIL TRADE	$421,654	$538,799	$617,666	$804,464	$977,174	$1,067,306
FINANCE	$436	$2,502	$6,745	$5,411	$4,298	$8,350
SERVICE	$92,699	$66,200	$78,442	$94,285	$120,434	$138,604
PUBLIC ADM	$161,760	$212,431	$233,800	$196,658	$209,364	$249,727
TOTAL	$887,576	$1,016,795	$1,200,685	$1,547,814	$1,785,480	$2,185,409

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$8,072	$3,799	$3,161	$3,183	$3,428	$3,378
MINING	$203,407	$177,958	$126,089	$121,361	$74,271	$92,691
CONSTRUCTION	$34,822	$46,236	$38,556	$33,241	$17,013	$40,192
MANUFACTURING	$83,725	$91,538	$96,241	$73,513	$55,918	$93,408
TRANSPORTATION	$274,495	$280,044	$277,374	$271,763	$250,926	$270,594
WHOLESALE TRADE	$19,811	$36,205	$27,065	$12,373	$20,926	$15,498
RETAIL TRADE	$1,101,174	$1,078,624	$1,078,613	$1,032,253	$927,647	$873,215
FINANCE	$4,424	$4,013	$2,698	$3,570	$6,084	$578
SERVICE	$143,425	$147,812	$171,780	$140,343	$137,741	$164,100
PUBLIC ADM	$232,379	$257,749	$273,893	$213,770	$90,000	$62,065
TOTAL	$2,105,748	$2,123,993	$2,095,482	$1,905,383	$1,583,967	$1,615,719

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$10,335	$9,898	$15,405	$13,004	$8,947	$13,560
MINING	$12,630	$84,196	$68,043	$93,535	$76,292	$57,554
CONSTRUCTION	$344,796	$480,755	$623,217	$713,360	$750,860	$633,762
MANUFACTURING	$107,345	$167,465	$200,775	$203,480	$249,153	$336,340
TRANSPORTATION	$510,829	$658,653	$881,876	$948,395	$1,127,224	$1,211,784
WHOLESALE TRADE	$492,335	$651,548	$848,943	$862,260	$929,972	$1,117,603
RETAIL TRADE	$4,721,335	$6,076,416	$8,023,399	$9,212,950	$9,851,307	$10,450,324
FINANCE	$14,393	$9,724	$15,008	$11,155	$102,115	$42,300
SERVICE	$822,278	$1,047,936	$1,312,911	$1,520,655	$1,704,614	$1,829,668
PUBLIC ADM	$1,119,798	$1,343,169	$1,557,332	$1,353,094	$1,499,969	$1,427,681
TOTAL	$8,156,074	$10,529,759	$13,546,908	$14,931,888	$16,300,471	$17,120,591

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$16,247	$10,383	$24,895	$22,547	$28,328	$34,306
MINING	$4,526	$45,824	$19,215	$7,745	$4,020	$1,804
CONSTRUCTION	$510,979	$475,303	$319,271	$406,644	$526,565	$626,065
MANUFACTURING	$327,028	$357,255	$419,628	$487,321	$548,377	$622,562
TRANSPORTATION	$1,739,749	$1,786,544	$2,049,429	$1,936,351	$2,807,136	$2,437,572
WHOLESALE TRADE	$961,432	$1,087,784	$1,596,076	$1,277,942	$1,841,750	$1,639,646
RETAIL TRADE	$10,672,258	$11,497,677	$11,775,654	$13,159,034	$17,382,746	$14,877,798
FINANCE	$9,388	$6,269	$50,295	$93,236	$89,760	$8,788
SERVICE	$1,705,289	$1,799,886	$1,858,063	$1,961,169	$2,456,521	$2,419,958
PUBLIC ADM	$1,655,618	$2,029,533	$2,010,526	$2,483,635	$4,098,392	$3,181,381
TOTAL	$17,602,531	$19,096,475	$20,123,067	$21,835,646	$29,783,618	$25,849,880

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

LINCOLN

SALES TAX COLLECTIONS

LINCOLN

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$1,538	$2,362	$2,853	$6,410	$8,171	$8,189
MINING	$51,483	$22,051	$36,258	$79,664	$330,183	$398,043
CONSTRUCTION	$18,751	$46,129	$62,148	$92,468	$80,259	$412,439
MANUFACTURING	$60,113	$68,119	$100,967	$124,017	$207,298	$272,619
TRANSPORTATION	$122,046	$159,152	$185,900	$227,654	$304,926	$299,239
WHOLESALE TRADE	$32,285	$40,436	$65,605	$163,339	$255,408	$238,927
RETAIL TRADE	$603,024	$667,836	$775,614	$965,941	$1,347,876	$1,649,299
FINANCE	$3,026	$7,348	$4,015	$11,471	$15,452	$1,912
SERVICE	$92,801	$89,491	$105,108	$133,864	$231,693	$250,032
PUBLIC ADM	$191,425	$224,608	$238,295	$240,911	$279,916	$328,186
TOTAL	$1,176,492	$1,327,533	$1,576,765	$2,045,752	$3,061,198	$3,858,899

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$9,539	$10,926	$12,182	$10,725	$12,781	$15,329
MINING	$230,264	$214,327	$523,315	($536,749)	$14,894	$6,584
CONSTRUCTION	$155,622	$138,210	$472,567	$1,510,554	$701,567	$34,231
MANUFACTURING	$211,498	$185,981	$304,572	$560,778	$181,625	$195,657
TRANSPORTATION	$380,826	$384,417	$415,589	$443,906	$441,241	$390,042
WHOLESALE TRADE	$161,090	$175,812	$276,623	$315,545	$293,057	$333,975
RETAIL TRADE	$1,544,087	$1,465,364	$1,602,565	$1,826,447	$1,416,875	$1,127,672
FINANCE	$3,106	$2,440	$2,896	$2,521	$1,870	$140
SERVICE	$255,102	$252,828	$283,405	$280,123	$205,571	$188,674
PUBLIC ADM	$254,601	$260,646	$319,981	$367,331	$339,607	$296,400
TOTAL	$3,205,749	$3,090,964	$4,213,709	$4,781,193	$3,609,105	$2,588,704

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

NATRONA SALES TAX COLLECTIONS NATRONA

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$22,269	$21,686	$40,090	$62,685	$173,007	$199,415
MINING	$1,706,152	$2,289,302	$2,658,588	$3,776,281	$5,563,082	$6,606,060
CONSTRUCTION	$684,985	$874,021	$1,324,102	$1,768,053	$1,765,937	$2,096,449
MANUFACTURING	$557,787	$743,937	$1,113,297	$1,823,963	$2,570,656	$3,710,263
TRANSPORTATION	$1,114,751	$1,324,230	$1,693,323	$1,806,645	$2,267,585	$2,726,187
WHOLESALE TRADE	$5,151,999	$7,524,282	$8,531,294	$11,216,503	$12,907,173	$14,666,935
RETAIL TRADE	$8,300,357	$9,975,962	$12,278,167	$13,792,008	$14,675,488	$15,471,090
FINANCE	$3,009	$8,864	$26,018	$64,286	$75,265	$107,260
SERVICE	$2,518,174	$3,375,407	$4,327,257	$5,072,633	$6,424,313	$7,024,505
PUBLIC ADM	$1,904,769	$2,428,112	$2,690,052	$2,537,056	$2,640,583	$2,890,199
TOTAL	$21,964,252	$28,565,802	$34,682,188	$41,920,126	$49,063,103	$55,498,373

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$194,826	$154,797	$150,820	$148,969	$136,799	$97,722
MINING	$4,057,231	$3,105,033	$3,177,893	$2,342,558	$1,026,619	$1,321,467
CONSTRUCTION	$1,468,756	$1,803,261	$1,040,800	$1,078,612	$690,566	$906,067
MANUFACTURING	$2,865,357	$2,227,681	$2,566,369	$2,288,672	$1,429,459	$2,135,827
TRANSPORTATION	$3,021,565	$3,083,253	$2,977,560	$2,966,686	$2,780,882	$2,733,609
WHOLESALE TRADE	$7,438,817	$6,145,881	$6,234,433	$4,870,507	$3,342,815	$3,694,999
RETAIL TRADE	$14,230,156	$13,992,302	$13,980,690	$13,295,537	$12,102,446	$11,553,956
FINANCE	$54,005	$72,880	$133,560	$92,234	$58,580	$39,094
SERVICE	$5,183,337	$4,957,815	$5,041,959	$4,277,046	$3,008,878	$3,641,963
PUBLIC ADM	$2,151,464	$2,179,971	$2,161,008	$2,145,568	$2,246,300	$2,666,135
TOTAL	$40,665,528	$37,722,896	$37,465,106	$33,506,550	$26,823,359	$28,790,839

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

NIOBRARA SALES TAX COLLECTIONS NIOBRARA

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$188	$559	$603	$1,285	$1,079	$1,911
MINING	$1,392	$1,833	$3,387	$5,926	$24,967	$3,817
CONSTRUCTION	$17,334	$20,461	$16,566	$24,227	$20,894	$18,983
MANUFACTURING	$5,575	$3,223	$3,518	$7,702	$9,446	$10,557
TRANSPORTATION	$32,816	$47,827	$59,849	$64,266	$84,856	$118,100
WHOLESALE TRADE	$4,654	$24,248	$6,900	$17,403	$21,265	$21,885
RETAIL TRADE	$230,758	$257,673	$295,109	$333,908	$378,289	$409,372
FINANCE	$82	$42	$24	$40	$19	$1,518
SERVICE	$38,111	$54,902	$70,121	$100,445	$93,125	$90,680
PUBLIC ADM	$60,797	$75,116	$94,063	$91,447	$96,824	$101,531
TOTAL	$391,707	$485,884	$550,141	$646,659	$730,781	$778,366

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$1,621	$2,555	$3,619	$4,019	$2,249	$2,270
MINING	$8,273	$4,632	$4,768	$6,518	$1,687	$1,823
CONSTRUCTION	$21,185	$23,489	$30,247	$24,772	$38,243	$16,205
MANUFACTURING	$20,576	$23,611	$10,531	$84,022	$10,267	$8,308
TRANSPORTATION	$122,636	$118,953	$100,665	$100,794	$82,088	$95,820
WHOLESALE TRADE	$18,577	$23,148	$22,238	$14,960	$12,832	$15,281
RETAIL TRADE	$381,582	$429,403	$385,168	$328,911	$312,102	$279,705
FINANCE	$7	$3	$8	$105	$106	$0
SERVICE	$83,166	$91,789	$84,053	$71,354	$51,435	$48,573
PUBLIC ADM	$86,905	$116,217	$95,907	$87,575	$65,395	$48,073
TOTAL	$744,539	$833,814	$737,214	$723,041	$576,404	$516,058

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$5,076	$5,550	$5,053	$7,020	$7,183	$6,090
MINING	$163,028	$236,207	$283,264	$362,740	$542,520	$574,001
CONSTRUCTION	$147,937	$195,909	$213,877	$235,994	$280,956	$239,327
MANUFACTURING	$107,642	$157,692	$202,293	$166,281	$300,388	$359,203
TRANSPORTATION	$241,646	$294,502	$391,726	$419,268	$530,120	$702,230
WHOLESALE TRADE	$299,392	$307,984	$434,545	$557,836	$881,471	$575,464
RETAIL TRADE	$1,728,126	$1,895,573	$2,187,438	$2,474,212	$3,285,730	$3,647,891
FINANCE	$6,787	$6,873	$15,242	$21,894	$23,578	$30,174
SERVICE	$597,123	$640,875	$759,693	$755,937	$697,464	$769,356
PUBLIC ADM	$414,864	$469,169	$513,457	$466,807	$482,593	$528,137
TOTAL	$3,711,622	$4,210,333	$5,006,589	$5,468,003	$7,032,019	$7,431,888

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$9,536	$12,059	$13,091	$10,926	$13,667	$11,800
MINING	$377,804	$446,944	$678,771	$495,966	$167,583	$224,154
CONSTRUCTION	$269,541	$231,168	$232,289	$204,808	$190,143	$258,511
MANUFACTURING	$221,476	$243,459	$242,884	$182,600	$162,915	$317,650
TRANSPORTATION	$873,168	$982,122	$1,081,499	$1,128,691	$815,995	$1,032,725
WHOLESALE TRADE	$453,586	$491,776	$585,924	$460,852	$234,651	$213,031
RETAIL TRADE	$3,726,765	$3,878,819	$3,922,367	$3,753,740	$3,280,989	$3,359,245
FINANCE	$20,144	$32,797	$19,899	$19,470	$14,822	$16,991
SERVICE	$705,436	$766,532	$781,753	$787,212	$675,649	$820,037
PUBLIC ADM	$505,084	$608,591	$643,220	$569,640	$523,732	$455,517
TOTAL	$7,162,553	$7,694,266	$8,201,712	$7,613,920	$6,080,164	$6,709,661

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$1,184	$3,198	$6,307	$4,125	$10,786	$5,559
MINING	$830	$1,467	$809	$500	$925	$255
CONSTRUCTION	$74,279	$142,607	$136,730	$102,943	$50,459	$27,442
MANUFACTURING	$19,173	$11,478	$12,395	$8,897	$8,883	$28,866
TRANSPORTATION	$70,100	$93,861	$225,862	$146,162	$143,388	$144,567
WHOLESALE TRADE	$31,134	$51,123	$50,025	$51,885	$56,103	$42,133
RETAIL TRADE	$728,444	$1,062,439	$1,357,335	$1,483,214	$1,613,175	$1,112,314
FINANCE	$332	$2,010	$13,157	$33,624	$16,006	$9,028
SERVICE	$67,125	$110,591	$138,546	$145,153	$161,524	$108,686
PUBLIC ADM	$185,023	$249,483	$319,101	$292,481	$304,513	$235,142
TOTAL	$1,177,624	$1,728,256	$2,260,268	$2,269,001	$2,365,782	$1,714,008

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$4,516	$4,345	$5,856	$4,362	$3,117	$856
MINING	$387	$307	$212	$152	$957	$991
CONSTRUCTION	$27,445	$22,239	$19,191	$18,918	$24,506	$15,709
MANUFACTURING	$17,851	$12,413	$11,326	$15,694	$14,709	$19,914
TRANSPORTATION	$153,444	$153,768	$160,672	$161,930	$151,944	$186,997
WHOLESALE TRADE	$38,692	$55,761	$49,892	$31,551	$51,142	$66,254
RETAIL TRADE	$935,580	$979,142	$945,824	$925,573	$826,461	$799,967
FINANCE	$7,104	$12,594	$10,754	$6,658	$7,126	$8,619
SERVICE	$108,854	$115,537	$120,709	$108,720	$103,135	$126,660
PUBLIC ADM	$233,553	$256,536	$242,614	$234,752	$186,211	$170,703
TOTAL	$1,527,437	$1,612,656	$1,567,063	$1,508,324	$1,369,337	$1,396,670

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SHERIDAN

SALES TAX COLLECTIONS

SHERIDAN

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$7,548	$7,092	$7,869	$8,788	$17,311	$26,234
MINING	$33,725	$18,710	$18,999	$47,757	$58,737	$40,915
CONSTRUCTION	$84,724	$125,346	$158,684	$190,033	$175;039	$178,658
MANUFACTURING	$92,367	$173,211	$224,473	$262,799	$269,314	$264,486
TRANSPORTATION	$194,468	$231,961	$327,011	$431,703	$499,778	$390,034
WHOLESALE TRADE	$135,914	$157,430	$230,229	$351,313	$373,230	$373,112
RETAIL TRADE	$2,010,170	$2,363,544	$3,016,096	$3,745,117	$4,296,051	$4,311,014
FINANCE	$3,586	$3,982	$9,403	$6,173	$4,501	$4,877
SERVICE	$203,381	$246,950	$316,272	$371,631	$415,256	$442,117
PUBLIC ADM	$378,672	$465,514	$447,370	$513,289	$489,788	$505,893
TOTAL	$3,144,555	$3,793,740	$4,756,405	$5,928,603	$6,599,020	$6,537,361

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$37,156	$41,475	$35,101	$26,818	$23,985	$27,552
MINING	$29,796	$21,621	$19,134	$12,818	$8,126	$7,539
CONSTRUCTION	$163,703	$130,010	$118,327	$148,481	$82,522	$62,822
MANUFACTURING	$252,972	$226,521	$219,099	$168,723	$135,993	$173,827
TRANSPORTATION	$601,614	$751,927	$778,947	$548,022	$533,775	$558,860
WHOLESALE TRADE	$388,895	$446,035	$341,578	$241,261	$182,838	$212,853
RETAIL TRADE	$4,349,815	$4,534,281	$4,525,127	$3,328,695	$3,014,154	$3,012,640
FINANCE	$13,019	$11,150	$9,538	$7,891	$3,160	$5,068
SERVICE	$448,709	$463,219	$475,749	$389,760	$444,712	$438,982
PUBLIC ADM	$595,247	$616,034	$748,926	$558,011	$585,147	$575,852
TOTAL	$6,880,938	$7,242,287	$7,271,540	$5,430,493	$5,014,537	$5,075,995

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SUBLETTE

SALES TAX COLLECTIONS

SUBLETTE

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$74	$50	$1,364	$1,314	$1,516	$1,934
MINING	$32,215	$51,132	$76,868	$64,154	$35,185	$56,673
CONSTRUCTION	$37,286	$40,159	$46,069	$52,276	$96,452	$124,377
MANUFACTURING	$3,076	$3,958	$8,107	$8,664	$12,442	$49,085
TRANSPORTATION	$27,306	$29,590	$36,131	$72,304	$92,503	$100,562
WHOLESALE TRADE	$14,317	$119,990	$203,978	$302,834	$408,107	$470,980
RETAIL TRADE	$355,156	$322,751	$360,425	$422,650	$499,675	$593,020
FINANCE	$0	$15	$26	$0	$1,830	$1,570
SERVICE	$45,766	$57,907	$64,990	$75,190	$89,429	$118,642
PUBLIC ADM	$94,167	$132,070	$152,597	$126,230	$140,506	$177,907
TOTAL	$609,364	$757,621	$950,556	$1,125,630	$1,377,659	$1,694,766

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$1,082	$747	$1,068	$547	$411	$322
MINING	$78,571	$65,949	$95,957	$64,589	$107,687	$43,840
CONSTRUCTION	$61,409	$68,602	$165,833	$955,533	$234,256	$30,048
MANUFACTURING	$50,686	$48,998	$46,689	$52,594	$26,194	$36,652
TRANSPORTATION	$124,170	$128,007	$138,036	$172,812	$183,109	$143,599
WHOLESALE TRADE	$233,791	$281,444	$262,202	$111,085	$41,976	$38,888
RETAIL TRADE	$537,453	$509,506	$580,820	$733,612	$575,351	$455,830
FINANCE	$1,476	$1,639	$1,671	$2,857	$2,307	$789
SERVICE	$115,016	$114,130	$146,032	$179,948	$100,183	$96,516
PUBLIC ADM	$140,462	$147,274	$163,912	$185,749	$68,211	$61,083
TOTAL	$1,344,130	$1,366,309	$1,602,231	$2,459,339	$1,339,699	$907,567

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SWEETWATER SALES TAX COLLECTIONS SWEETWATER

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$886	$857	$2,025	$1,915	$2,746	$8,056
MINING	$1,115,820	$1,870,247	$2,528,779	$2,986,250	$3,977,772	$4,391,926
CONSTRUCTION	$203,660	$183,852	$199,234	$297,628	$975,495	$496,001
MANUFACTURING	$177,607	$241,792	$255,610	$381,504	$464,371	$528,255
TRANSPORTATION	$446,051	$509,627	$697,724	$745,495	$884,573	$1,049,081
WHOLESALE TRADE	$1,577,852	$1,919,325	$2,428,628	$3,293,467	$4,262,914	$4,588,928
RETAIL TRADE	$3,665,291	$4,223,653	$5,109,018	$6,106,718	$7,269,911	$7,913,019
FINANCE	$1,620	$2,239	$20,175	$42,019	$111,094	$57,579
SERVICE	$1,185,281	$1,427,360	$2,022,377	$2,297,793	$2,784,419	$2,974,463
PUBLIC ADM	$757,298	$909,007	$105,609	$1,061,822	$1,130,574	$1,131,892
TOTAL	$9,131,366	$11,287,958	$13,369,180	$17,214,623	$21,863,880	$23,139,213

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$7,705	$6,804	$7,236	$7,719	$6,306	$14,779
MINING	$2,725,557	$1,647,252	$1,739,567	$2,196,727	$3,937,528	$1,358,370
CONSTRUCTION	$249,351	$219,613	$243,340	$315,708	$258,356	$324,212
MANUFACTURING	$351,274	$532,210	$553,141	$510,786	$355,178	$679,653
TRANSPORTATION	$1,152,166	$1,240,307	$1,270,186	$1,335,830	$1,790,679	$981,439
WHOLESALE TRADE	$2,859,481	$2,053,251	$2,160,781	$2,158,445	$1,422,142	$1,531,592
RETAIL TRADE	$7,278,891	$6,605,426	$6,929,200	$7,919,057	$7,074,883	$6,398,084
FINANCE	$13,061	$4,892	$5,447	$705	$901	$38
SERVICE	$2,046,169	$1,649,558	$1,660,041	$1,939,066	$1,443,624	$1,504,586
PUBLIC ADM	$876,230	$1,060,308	$1,354,076	$1,575,480	$1,502,738	$1,385,563
TOTAL	$17,559,900	$15,019,638	$15,923,031	$17,959,536	$17,792,348	$14,178,316

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

SALES TAX COLLECTIONS

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$1,167	$431	$360	$31,730	$18,638	$75,588
MINING	$6,612	$14,595	$4,460	$5,122	$5,161	$4,640
CONSTRUCTION	$79,650	$107,500	$126,273	$169,385	$190,419	$196,980
MANUFACTURING	$25,009	$33,281	$50,786	$49,994	$57,583	$64,629
TRANSPORTATION	$139,047	$153,224	$206,395	$240,465	$320,140	$383,567
WHOLESALE TRADE	$17,754	$39,381	$41,501	$51,892	$56,135	$61,114
RETAIL TRADE	$1,774,732	$2,096,215	$2,536,553	$2,620,107	$3,243,639	$3,744,688
FINANCE	$684	$126	$12,463	$11,166	$18,042	$39,679
SERVICE	$1,058,677	$1,358,347	$1,496,126	$1,589,045	$1,332,909	$1,520,099
PUBLIC ADM	$156,434	$188,851	$188,560	$190,662	$204,051	$190,010
TOTAL	$3,259,767	$3,991,952	$4,663,478	$4,959,580	$5,446,732	$6,281,008

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$84,344	$84,962	$70,773	$90,850	$108,159	$91,483
MINING	$5,305	$3,999	$4,271	$5,806	$4,816	$9,224
CONSTRUCTION	$150,017	$159,704	$157,833	$176,934	$200,513	$182,904
MANUFACTURING	$75,752	$82,430	$122,293	$141,736	$174,032	$222,337
TRANSPORTATION	$470,998	$538,384	$562,589	$664,027	$731,081	$616,232
WHOLESALE TRADE	$58,099	$54,888	$59,005	$66,154	$93,367	$102,471
RETAIL TRADE	$3,809,217	$4,005,445	$4,038,618	$4,417,125	$6,383,957	$5,798,295
FINANCE	$51,311	$76,728	$112,635	$159,773	$209,664	$251,596
SERVICE	$1,551,093	$1,671,506	$1,761,477	$1,905,517	$2,582,045	$2,318,995
PUBLIC ADM	$230,323	$266,657	$260,012	$254,592	$350,961	$298,652
TOTAL	$6,486,470	$6,944,721	$7,149,518	$7,882,538	$10,838,639	$9,892,189

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

UINTA

SALES TAX COLLECTIONS

UINTA

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$29,967	$37,071	$80,467	$107,546	$73,668	$53,090
MINING	$35,550	$52,841	$189,049	$382,148	$1,068,627	$2,110,680
CONSTRUCTION	$50,226	$81,994	$113,776	$206,688	$324,128	$749,019
MANUFACTURING	$1,253	$1,159	$17,673	$7,241	$279,018	$1,338,655
TRANSPORTATION	$147,227	$176,209	$216,300	$267,755	$458,496	$706,722
WHOLESALE TRADE	$27,889	$215,266	$436,088	$738,812	$884,895	$1,068,760
RETAIL TRADE	$831,896	$993,581	$1,199,786	$1,629,556	$2,533,457	$3,600,043
FINANCE	$513	$212	$177	$74	$1,775	$4,290
SERVICE	$223,231	$309,290	$412,344	$629,563	$1,182,819	$1,839,574
PUBLIC ADM	$175,703	$233,742	$234,427	$265,843	$399,043	$447,343
TOTAL	$1,523,455	$2,101,364	$2,900,088	$4,235,241	$7,205,938	$11,918,189

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$56,593	$50,469	$41,897	$34,329	$23,737	$28,648
MINING	$1,898,672	$1,185,876	$1,279,029	$856,221	$309,407	$416,020
CONSTRUCTION	$723,327	$480,107	$592,097	$549,500	$1,174,041	$279,170
MANUFACTURING	$973,474	$845,309	$1,065,686	$699,657	$208,909	$603,152
TRANSPORTATION	$1,379,105	$1,897,336	$2,031,856	$2,331,743	$2,341,764	$2,246,800
WHOLESALE TRADE	$1,291,618	$553,580	$790,512	$949,044	$815,783	$937,734
RETAIL TRADE	$3,729,336	$3,507,736	$3,583,568	$3,435,879	$3,519,558	$2,702,341
FINANCE	$3,649	$2,714	$2,387	$1,800	$1,432	$1,796
SERVICE	$1,608,739	$1,373,057	$1,205,928	$1,004,069	$656,971	$749,443
PUBLIC ADM	$332,648	$392,560	$430,055	$411,038	$377,317	$351,715
TOTAL	$11,997,175	$10,288,760	$11,023,031	$10,273,293	$9,488,928	$8,316,819

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

WASHAKIE SALES TAX COLLECTIONS WASHAKIE

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$6,911	$6,653	$10,182	$7,074	$5,309	$6,518
MINING	$266,644	$308,946	$453,805	$589,296	$551,488	$368,203
CONSTRUCTION	$34,187	$48,758	$61,689	$95,972	$118,400	$173,451
MANUFACTURING	$16,619	$8,647	$12,429	$19,963	$29,453	$28,896
TRANSPORTATION	$91,059	$102,214	$147,622	$151,292	$164,399	$198,426
WHOLESALE TRADE	$129,384	$135,406	$139,972	$145,247	$173,029	$215,870
RETAIL TRADE	$796,076	$875,771	$1,077,977	$1,231,629	$1,480,433	$1,458,515
FINANCE	$70	$131	$99	$47	$141	$214
SERVICE	$135,407	$168,086	$200,487	$216,765	$273,004	$282,103
PUBLIC ADM	$189,171	$227,770	$266,727	$203,836	$225,487	$252,639
TOTAL	$1,665,528	$1,882,382	$2,370,989	$2,661,134	$3,021,157	$2,984,835

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$5,534	$9,913	$9,060	$5,683	$5,955	$5,478
MINING	$252,078	$277,060	$332,368	$248,125	$64,456	$134,789
CONSTRUCTION	$167,737	$66,302	$82,654	$69,781	$35,170	$42,154
MANUFACTURING	$48,377	$49,742	$56,806	$65,293	$52,112	$84,252
TRANSPORTATION	$219,700	$282,576	$289,065	$305,392	$256,616	$275,927
WHOLESALE TRADE	$167,951	$183,567	$197,752	$166,080	$124,790	$138,861
RETAIL TRADE	$1,265,362	$1,294,859	$1,270,400	$1,227,542	$1,104,036	$1,041,354
FINANCE	$9,145	$2,649	$154	$1,193	$6,250	$27
SERVICE	$220,706	$235,321	$238,347	$219,662	$147,791	$160,205
PUBLIC ADM	$214,791	$229,529	$254,642	$239,621	$196,127	$235,067
TOTAL	$2,571,394	$2,631,528	$2,731,260	$2,548,387	$1,993,317	$2,118,114

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

WESTON SALES TAX COLLECTIONS WESTON

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$1,426	$2,359	$4,477	$5,054	$1,904	$2,124
MINING	$201,399	$263,518	$247,907	$333,456	$488,227	$719,668
CONSTRUCTION	$18,219	$13,980	$14,481	$29,711	$39,297	$39,065
MANUFACTURING	$46,415	$42,152	$55,106	$66,607	$66,294	$160,807
TRANSPORTATION	$71,810	$93,405	$131,627	$159,076	$262,304	$252,858
WHOLESALE TRADE	$76,650	$87,674	$88,875	$103,558	$164,849	$227,116
RETAIL TRADE	$653,283	$723,542	$894,674	$912,522	$1,011,692	$1,098,108
FINANCE	$49	$32	$285	$52	$8	$8
SERVICE	$110,423	$121,954	$150,773	$144,441	$215,637	$251,986
PUBLIC ADM	$172,584	$206,069	$223,902	$189,299	$189,432	$249,980
TOTAL	$1,352,257	$1,554,686	$1,812,105	$1,943,785	$2,439,653	$3,001,744

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$1,897	$2,232	$2,139	$1,224	$1,282	$2,596
MINING	$628,781	$397,537	$446,595	$333,151	$154,114	$265,501
CONSTRUCTION	$39,710	$32,085	$32,854	$31,058	$25,792	$34,369
MANUFACTURING	$114,002	$142,641	$94,802	$44,917	$24,829	$21,783
TRANSPORTATION	$243,973	$271,999	$251,048	$252,747	$231,966	$207,588
WHOLESALE TRADE	$172,145	$146,931	$143,377	$131,248	$65,854	$58,311
RETAIL TRADE	$1,062,380	$1,076,826	$1,032,719	$977,772	$862,967	$842,901
FINANCE	$3	$1,717	$9,910	$27	$328	$409
SERVICE	$205,628	$186,434	$182,629	$184,259	$144,275	$155,061
PUBLIC ADM	$213,297	$202,277	$200,876	$169,802	$159,399	$187,940
TOTAL	$2,681,827	$2,460,689	$2,396,961	$2,126,218	$1,670,816	$1,776,459

Note: Estimates of sales may be obtained by dividing the collection amount by the effective tax rate.

OUT OF STATE

SALES TAX COLLECTIONS

OUT OF STATE

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	$6,563	$6,908	$7,685	$9,346	$4,966	$3,537
MINING	$411,775	$574,382	$1,068,864	$1,460,361	$2,544,181	$3,018,674
CONSTRUCTION	$310,090	$301,679	$558,325	$686,100	$870,100	$991,019
MANUFACTURING	$627,657	$1,075,077	$1,438,301	$1,564,561	$2,296,053	$4,022,768
TRANSPORTATION	$120,188	$185,489	$135,649	$140,067	$225,575	$1,012,080
WHOLESALE TRADE	$2,713,682	$3,162,643	$5,490,209	$6,376,982	$7,842,898	$9,628,039
RETAIL TRADE	$665,256	$1,045,555	$1,341,756	$1,588,153	$2,111,374	$2,236,893
FINANCE	$28,013	$42,098	$62,133	$87,784	$131,220	$190,889
SERVICE	$841,759	$902,771	$1,546,438	$1,792,048	$2,942,928	$3,871,028
PUBLIC ADM	$0	$0	$0	$0	$0	$0
TOTAL	$5,724,984	$7,296,603	$11,649,361	$13,705,419	$18,969,311	$24,974,940

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$7,461	$7,820	$10,542	$8,774	$6,179	$7,729
MINING	$2,000,256	$3,142,262	$2,951,531	$1,893,624	$722,645	$970,144
CONSTRUCTION	$708,691	$475,343	$550,112	$774,566	$357,503	$464,372
MANUFACTURING	$2,152,069	$1,759,466	$2,580,898	$2,133,734	$1,433,259	$1,869,766
TRANSPORTATION	$743,344	$681,176	$1,199,625	$1,189,938	$636,169	$464,843
WHOLESALE TRADE	$6,223,565	$5,023,231	$5,061,827	$4,392,849	$2,913,545	$3,874,209
RETAIL TRADE	$1,915,201	$1,658,965	$1,699,184	$1,918,691	$2,067,555	$1,676,695
FINANCE	$157,405	$186,756	$271,421	$333,434	$386,761	$300,469
SERVICE	$3,198,131	$2,935,365	$2,888,778	$3,106,459	$2,560,943	$2,898,839
PUBLIC ADM	$0	$0	$0	$0	$0	$81
TOTAL	$17,106,138	$15,870,405	$17,213,931	$15,752,083	$11,084,628	$12,527,147

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CONSOLIDATED SALES TAX COLLECTIONS CONSOLIDATED

INDUSTRIAL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
AGRICULTURE	–	–	–	–	($56)	–
MINING	–	–	–	–	($17,745)	($85,266)
CONSTRUCTION	–	–	–	–	$1,131	($172,300)
MANUFACTURING	–	–	–	–	($4,157)	($1,632)
TRANSPORTATION	–	–	–	–	$14,249	($24,039)
WHOLESALE TRADE	–	–	–	–	($20,070)	($61,476)
RETAIL TRADE	–	–	–	–	($23,490)	($20,660)
FINANCE	–	–	–	–	($1)	($18)
SERVICE	–	–	–	–	$954	($4,206)
PUBLIC ADM	–	–	–	–	–	–
TOTAL	–	–	–	–	($49,188)	($369,603)

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	–	–	–	–	–	–
MINING	$7,271	($6,038)	($93,550)	–	–	–
CONSTRUCTION	($182)	($641)	($1,075)	–	–	–
MANUFACTURING	($15,019)	($5,393)	($10,310)	–	–	–
TRANSPORTATION	($8,933)	($8,240)	$11,420	–	–	–
WHOLESALE TRADE	($24,968)	($58,813)	($5,882)	–	–	($2,825)
RETAIL TRADE	($26,149)	($19,307)	($86,261)	–	–	$2,825
FINANCE	($2)	($120)	–	–	–	–
SERVICE	($3,063)	($1,653)	($4,978)	$643	–	–
PUBLIC ADM	–	–	–	–	–	–
TOTAL	($71,051)	($100,211)	($190,641)	$643	–	–

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SECTION III

RETAIL SALES TAX COLLECTIONS BY COUNTY, BY MAJOR SECTOR

RETAIL SALES TAX COLLECTIONS

This section of the report details the sales tax collections in the Retail sector at the state and county level. The Retail sector is subdivided into eight major categories which are defined in the glossary.

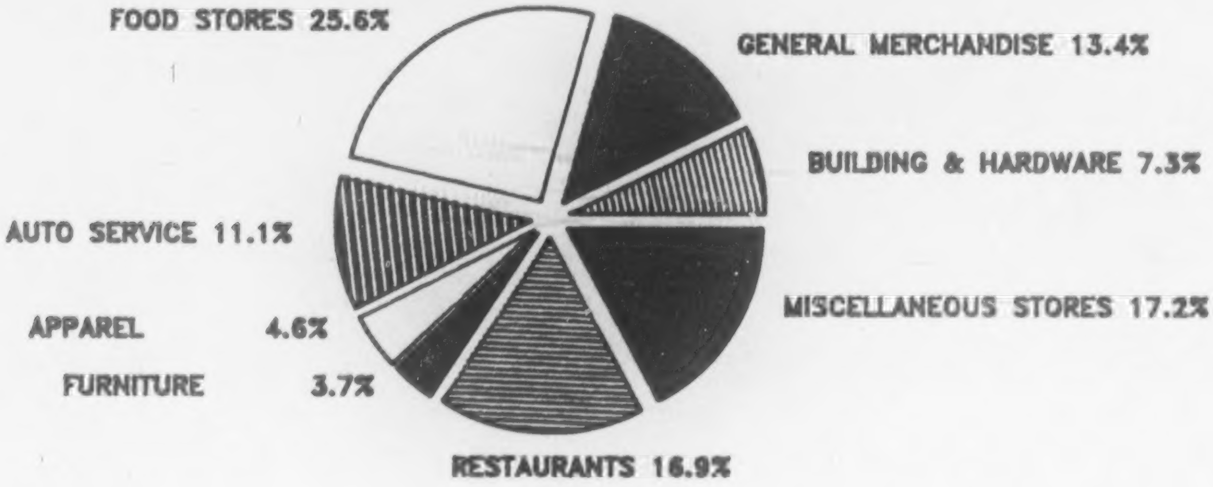
Statewide, retail sales tax collections for FY 1988 decreased 6.5 percent from the previous year. Seven of the eight retail sales tax categories realized declines. The Miscellaneous Stores category experienced the largest decline, at -11.4 percent from FY 1987. Collections in the General Merchandise category were off -11.3 percent from previous year levels. The other categories realizing declines were Building and Hardware (-10.1%), Furniture (-8.9%), Food Stores (-6.9%), Apparel (-2.7), and Restaurants (-1.4%). The only retail sales tax category revealing an increase from FY 1987 was the Auto Service category, at 4.4 percent.

While the component categories of the Retail sector have fluctuated since last year, their importance to the total remains closely the same. Figure 4 shows the breakdown of total retail sales tax collections for FY 1988 by category.

FIGURE 4

RETAIL SALES TAX COLLECTIONS

BY MAJOR INDUSTRIAL SECTORS
FISCAL YEAR 1988



SOURCE: DEPARTMENT OF REVENUE AND TAXATION

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$5,071,584	$6,450,833	$8,206,581	$8,968,311	$9,403,861	$9,311,407
GEN. MERCHANDISE	$5,684,083	$6,413,890	$8,054,983	$8,820,783	$9,396,792	$9,952,473
FOOD STORES	$9,349,298	$11,397,863	$13,808,288	$16,219,783	$19,276,071	$20,977,744
AUTO SERVICE	$4,945,217	$6,157,380	$7,820,971	$9,557,590	$10,784,200	$11,327,989
APPAREL	$1,820,073	$2,194,935	$2,593,524	$2,952,135	$3,441,298	$3,851,091
FURNITURE	$1,911,383	$2,422,492	$2,949,511	$3,340,393	$3,588,478	$3,741,826
RESTAURANTS	$5,053,148	$6,276,287	$7,577,074	$8,399,841	$10,356,774	$11,455,563
MISC. STORES	$4,891,976	$5,969,584	$7,275,422	$8,607,359	$10,622,332	$11,622,468
RETAIL TOTAL	$38,726,761	$47,283,264	$58,286,353	$66,866,195	$76,869,806	$82,240,561

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$8,359,458	$8,087,886	$7,664,003	$6,958,320	$6,162,362	$5,537,682
GEN. MERCHANDISE	$9,634,556	$9,746,715	$10,150,383	$10,660,104	$11,461,531	$10,167,685
FOOD STORES	$21,717,097	$21,847,728	$22,189,754	$22,257,429	$20,787,410	$19,346,754
AUTO SERVICE	$9,452,519	$9,330,748	$9,362,311	$8,871,690	$8,068,728	$8,421,295
APPAREL	$3,980,267	$3,814,611	$3,601,811	$3,670,020	$3,595,845	$3,499,994
FURNITURE	$3,463,808	$3,319,221	$3,113,082	$3,004,401	$3,089,426	$2,816,050
RESTAURANTS	$11,819,441	$11,887,134	$12,046,306	$12,386,425	$12,976,938	$12,798,115
MISC. STORES	$10,881,787	$11,239,358	$11,651,836	$11,707,793	$14,700,659	$13,030,061
RETAIL TOTAL	$79,308,933	$79,273,401	$79,779,486	$79,516,182	$80,842,899	$75,617,636

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$179,366	$221,802	$256,456	$256,067	$242,979	$230,189
GEN. MERCHANDISE	$147,972	$156,203	$172,329	$170,386	$168,485	$162,883
FOOD STORES	$491,126	$620,206	$707,162	$804,458	$858,990	$957,713
AUTO SERVICE	$141,663	$197,287	$274,557	$289,972	$330,234	$323,154
APPAREL	$108,994	$127,205	$138,464	$155,691	$178,854	$196,569
FURNITURE	$131,136	$145,611	$171,864	$173,285	$163,017	$167,623
RESTAURANTS	$297,718	$337,431	$359,900	$386,809	$456,038	$496,352
MISC. STORES	$351,347	$386,494	$427,424	$440,351	$466,871	$471,101
RETAIL TOTAL	$1,849,321	$2,192,238	$2,508,155	$2,677,019	$2,865,469	$3,005,584

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$216,827	$260,158	$217,769	$185,169	$203,450	$265,112
GEN. MERCHANDISE	$144,432	$150,384	$147,060	$129,527	$153,070	$159,447
FOOD STORES	$965,197	$996,547	$968,624	$952,266	$1,124,142	$1,377,294
AUTO SERVICE	$296,435	$300,346	$293,938	$288,058	$367,564	$543,157
APPAREL	$182,282	$180,529	$174,741	$160,171	$176,154	$229,011
FURNITURE	$148,893	$149,667	$121,643	$123,597	$128,689	$189,297
RESTAURANTS	$517,280	$566,802	$577,864	$617,608	$738,911	$955,410
MISC. STORES	$539,312	$579,349	$516,450	$545,405	$954,021	$1,076,638
RETAIL TOTAL	$3,010,658	$3,183,782	$3,018,089	$3,001,801	$3,846,001	$4,795,366

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$108,649	$109,565	$142,258	$144,773	$154,560	$130,887
GEN. MERCHANDISE	$49,631	$52,163	$56,926	$56,193	$66,269	$68,311
FOOD STORES	$183,516	$204,636	$237,375	$268,694	$308,739	$337,582
AUTO SERVICE	$43,753	$50,570	$69,373	$85,851	$80,087	$93,106
APPAREL	$39,078	$40,344	$45,021	$53,305	$61,675	$49,159
FURNITURE	$28,564	$32,649	$31,036	$30,645	$33,370	$34,154
RESTAURANTS	$86,313	$90,989	$99,606	$103,760	$113,581	$121,791
MISC. STORES	$67,855	$77,136	$78,304	$85,539	$127,957	$138,654
RETAIL TOTAL	$607,359	$658,051	$759,897	$828,760	$946,238	$973,644

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$111,060	$113,476	$102,095	$95,891	$80,152	$70,906
GEN. MERCHANDISE	$61,746	$60,229	$59,833	$52,646	$41,182	$37,125
FOOD STORES	$328,090	$335,647	$338,464	$354,924	$327,230	$326,604
AUTO SERVICE	$86,986	$71,185	$74,440	$69,477	$64,881	$74,628
APPAREL	$71,608	$68,927	$66,951	$61,783	$60,551	$63,093
FURNITURE	$27,978	$27,234	$24,839	$22,964	$25,283	$18,761
RESTAURANTS	$112,712	$108,319	$109,208	$101,455	$98,636	$107,074
MISC. STORES	$110,314	$101,783	$104,348	$107,523	$100,412	$112,257
RETAIL TOTAL	$910,494	$886,800	$880,178	$866,663	$798,327	$810,448

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$330,605	$532,493	$615,205	$704,594	$804,586	$916,711
GEN. MERCHANDISE	$181,303	$245,912	$362,443	$468,762	$550,137	$605,235
FOOD STORES	$553,033	$822,517	$927,453	$1,055,119	$1,492,259	$1,716,508
AUTO SERVICE	$343,217	$428,657	$568,627	$623,822	$825,624	$1,153,558
APPAREL	$106,350	$156,898	$177,961	$198,633	$233,120	$305,352
FURNITURE	$48,361	$92,124	$114,241	$153,468	$267,842	$342,208
RESTAURANTS	$281,599	$374,515	$375,334	$476,493	$698,682	$910,225
MISC. STORES	$365,512	$534,271	$539,558	$671,000	$905,096	$1,042,491
RETAIL TOTAL	$2,209,980	$3,187,387	$3,680,822	$4,351,891	$5,777,346	$6,992,288

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$866,458	$652,548	$565,980	$504,626	$315,980	$285,191
GEN. MERCHANDISE	$568,370	$620,419	$691,846	$708,631	$614,286	$669,453
FOOD STORES	$1,827,271	$1,854,451	$2,037,210	$1,913,223	$1,380,720	$1,443,710
AUTO SERVICE	$1,108,893	$1,143,282	$1,212,799	$1,056,112	$828,246	$862,773
APPAREL	$313,512	$314,919	$312,118	$311,244	$242,532	$212,458
FURNITURE	$336,127	$320,133	$320,253	$257,458	$249,930	$221,755
RESTAURANTS	$947,280	$963,333	$961,131	$971,333	$800,592	$831,913
MISC. STORES	$1,078,816	$1,070,483	$1,041,380	$992,054	$1,093,310	$1,069,733
RETAIL TOTAL	$7,046,727	$6,939,568	$7,142,717	$6,714,681	$5,525,596	$5,596,986

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$136,556	$189,480	$286,645	$325,699	$323,309	$274,704
GEN. MERCHANDISE	$150,556	$187,243	$281,871	$314,559	$330,544	$325,956
FOOD STORES	$380,252	$502,896	$716,020	$830,865	$1,007,574	$1,077,249
AUTO SERVICE	$250,579	$329,852	$364,937	$483,589	$523,999	$535,219
APPAREL	$76,267	$115,540	$152,879	$170,502	$182,899	$169,528
FURNITURE	$32,518	$53,486	$66,022	$81,160	$92,082	$71,022
RESTAURANTS	$176,060	$273,775	$419,900	$461,560	$397,326	$372,811
MISC. STORES	$199,229	$262,668	$400,317	$483,128	$545,712	$501,488
RETAIL TOTAL	$1,402,018	$1,914,941	$2,688,590	$3,151,062	$3,403,445	$3,327,977

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$229,213	$248,587	$231,708	$199,338	$185,421	$192,201
GEN. MERCHANDISE	$268,613	$254,148	$252,043	$213,319	$177,159	$176,895
FOOD STORES	$1,000,370	$966,605	$905,844	$880,507	$846,277	$795,109
AUTO SERVICE	$409,113	$431,203	$405,759	$374,612	$312,166	$296,383
APPAREL	$149,502	$111,046	$103,521	$92,026	$84,367	$89,548
FURNITURE	$56,417	$55,027	$45,522	$40,413	$38,157	$38,431
RESTAURANTS	$380,369	$363,321	$359,834	$372,822	$343,646	$347,075
MISC. STORES	$435,754	$420,598	$407,418	$362,187	$363,304	$318,202
RETAIL TOTAL	$2,929,351	$2,850,535	$2,711,649	$2,535,224	$2,350,497	$2,253,844

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

CONVERSE RETAIL SALES TAX COLLECTIONS CONVERSE

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$228,637	$299,431	$382,722	$381,047	$326,959	$284,606
GEN. MERCHANDISE	$61,882	$119,554	$176,441	$189,372	$204,303	$205,519
FOOD STORES	$271,493	$320,608	$390,194	$498,763	$576,270	$620,326
AUTO SERVICE	$186,731	$228,874	$272,330	$304,820	$374,184	$306,102
APPAREL	$61,185	$59,088	$63,462	$82,590	$104,748	$110,993
FURNITURE	$13,173	$18,580	$29,126	$55,743	$46,755	$47,660
RESTAURANTS	$137,618	$201,866	$264,201	$265,743	$278,367	$277,472
MISC. STORES	$69,254	$85,089	$96,895	$122,945	$158,401	$193,201
RETAIL TOTAL	$1,029,972	$1,333,091	$1,675,372	$1,901,023	$2,069,987	$2,045,879

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$284,178	$326,553	$268,270	$229,398	$173,718	$180,137
GEN. MERCHANDISE	$178,976	$187,119	$191,031	$194,058	$172,919	$157,594
FOOD STORES	$628,476	$613,944	$598,930	$538,964	$517,502	$472,888
AUTO SERVICE	$241,967	$268,099	$257,668	$224,426	$174,695	$168,972
APPAREL	$113,332	$94,341	$102,776	$89,635	$79,435	$87,890
FURNITURE	$42,239	$38,330	$31,838	$24,067	$14,798	$20,994
RESTAURANTS	$269,634	$230,661	$230,634	$215,266	$193,805	$210,918
MISC. STORES	$172,965	$171,113	$172,795	$159,067	$137,112	$116,680
RETAIL TOTAL	$1,931,767	$1,930,160	$1,853,942	$1,674,881	$1,463,984	$1,416,073

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$26,743	$18,148	$25,376	$28,729	$27,408	$41,372
GEN. MERCHANDISE	$18,903	$22,387	$24,396	$33,585	$27,723	$40,001
FOOD STORES	$50,794	$62,295	$78,109	$106,607	$126,938	$126,266
AUTO SERVICE	$76,266	$82,274	$131,168	$137,210	$125,940	$151,210
APPAREL	$4,767	$4,976	$5,903	$7,690	$7,892	$8,158
FURNITURE	$2,466	$2,373	$3,554	$3,756	$2,931	$3,030
RESTAURANTS	$58,255	$56,639	$64,517	$72,785	$75,116	$68,635
MISC. STORES	$33,211	$45,757	$55,485	$61,393	$61,181	$62,260
RETAIL TOTAL	$271,405	$294,849	$388,507	$451,755	$455,129	$500,932

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$40,864	$35,822	$44,887	$37,232	$30,743	$38,436
GEN. MERCHANDISE	$35,286	$33,487	$35,315	$30,838	$27,332	$25,829
FOOD STORES	$128,689	$145,638	$142,461	$147,651	$144,630	$148,050
AUTO SERVICE	$171,631	$144,616	$97,657	$107,688	$106,238	$110,410
APPAREL	$5,121	$2,991	$5,395	$6,151	$6,399	$6,877
FURNITURE	$3,009	$2,938	$3,692	$4,184	$4,362	$4,456
RESTAURANTS	$81,161	$74,309	$78,633	$86,966	$81,298	$68,142
MISC. STORES	$75,734	$118,784	$175,644	$153,340	$134,526	$143,450
RETAIL TOTAL	$541,495	$558,585	$583,684	$574,050	$535,528	$545,650

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

FREMONT RETAIL SALES TAX COLLECTIONS FREMONT

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$413,401	$476,624	$582,356	$695,887	$691,176	$618,519
GEN. MERCHANDISE	$353,434	$435,969	$560,439	$615,602	$639,114	$604,521
FOOD STORES	$642,574	$789,381	$918,573	$1,099,711	$1,192,773	$1,223,205
AUTO SERVICE	$322,396	$413,240	$477,005	$499,709	$535,917	$515,673
APPAREL	$109,043	$115,920	$137,123	$170,325	$184,076	$180,694
FURNITURE	$88,956	$110,127	$135,139	$150,168	$161,152	$181,159
RESTAURANTS	$287,851	$329,518	$408,011	$445,718	$523,300	$498,578
MISC. STORES	$327,437	$406,443	$498,288	$558,450	$670,429	$713,380
RETAIL TOTAL	$2,545,092	$3,077,222	$3,716,934	$4,235,570	$4,597,937	$4,535,729

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$551,123	$547,304	$453,865	$377,009	$339,663	$341,690
GEN. MERCHANDISE	$538,108	$500,402	$522,531	$504,336	$482,362	$486,001
FOOD STORES	$1,252,382	$1,250,785	$1,259,854	$1,205,804	$1,242,002	$1,167,554
AUTO SERVICE	$423,771	$404,665	$398,986	$366,453	$331,854	$353,078
APPAREL	$176,114	$144,754	$134,296	$124,844	$103,819	$118,307
FURNITURE	$155,499	$134,933	$116,286	$74,464	$47,999	$60,210
RESTAURANTS	$510,787	$489,648	$485,712	$475,126	$462,000	$477,798
MISC. STORES	$685,264	$676,187	$704,068	$663,513	$563,071	$553,060
RETAIL TOTAL	$4,293,048	$4,148,678	$4,075,598	$3,791,549	$3,572,770	$3,557,698

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

GOSHEN

RETAIL SALES TAX COLLECTIONS

GOSHEN

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$297,494	$316,378	$404,713	$393,720	$470,378	$394,420
GEN. MERCHANDISE	$105,464	$114,383	$135,572	$146,991	$160,711	$164,044
FOOD STORES	$237,958	$252,465	$286,832	$312,400	$345,791	$360,785
AUTO SERVICE	$79,296	$79,723	$104,086	$107,781	$106,138	$106,537
APPAREL	$47,527	$45,272	$49,015	$57,754	$63,662	$65,377
FURNITURE	$17,690	$19,961	$25,826	$29,266	$22,040	$19,216
RESTAURANTS	$80,911	$82,513	$83,255	$89,669	$94,254	$100,340
MISC. STORES	$94,337	$112,359	$137,152	$171,016	$191,415	$175,065
RETAIL TOTAL	$960,676	$1,023,055	$1,226,449	$1,308,597	$1,454,389	$1,385,784

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$366,436	$404,116	$320,425	$226,288	$200,727	$182,130
GEN. MERCHANDISE	$162,937	$181,052	$199,428	$189,156	$176,288	$173,751
FOOD STORES	$365,409	$384,265	$375,385	$393,595	$370,120	$336,573
AUTO SERVICE	$104,845	$127,774	$116,053	$122,223	$118,684	$119,417
APPAREL	$66,223	$65,061	$57,535	$48,098	$41,081	$35,852
FURNITURE	$16,742	$23,421	$41,148	$43,717	$43,385	$37,914
RESTAURANTS	$110,452	$119,227	$137,688	$133,683	$133,529	$133,754
MISC. STORES	$165,912	$184,198	$205,139	$180,990	$176,472	$191,546
RETAIL TOTAL	$1,358,956	$1,489,114	$1,452,801	$1,337,750	$1,260,286	$1,210,937

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

HOT SPRINGS

RETAIL SALES TAX COLLECTIONS

HOT SPRINGS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$48,261	$55,884	$60,898	$78,225	$83,743	$71,077
GEN. MERCHANDISE	$31,437	$39,295	$49,118	$55,510	$58,512	$61,231
FOOD STORES	$122,111	$162,422	$192,638	$208,615	$237,183	$249,062
AUTO SERVICE	$36,377	$60,777	$75,871	$106,507	$137,639	$113,886
APPAREL	$19,275	$23,099	$27,233	$33,551	$40,403	$46,414
FURNITURE	$17,215	$22,306	$25,113	$21,293	$24,919	$20,864
RESTAURANTS	$46,779	$65,580	$73,480	$76,788	$78,006	$73,858
MISC. STORES	$43,923	$53,757	$66,261	$74,694	$87,512	$93,953
RETAIL TOTAL	$365,379	$483,121	$570,612	$655,183	$747,917	$730,345

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$88,623	$75,073	$84,417	$73,909	$65,975	$59,479
GEN. MERCHANDISE	$67,671	$60,878	$59,733	$48,345	$44,505	$26,513
FOOD STORES	$264,707	$277,025	$275,919	$272,472	$248,565	$261,333
AUTO SERVICE	$109,541	$111,128	$107,292	$91,991	$61,935	$68,352
APPAREL	$45,156	$43,613	$31,010	$28,252	$27,580	$27,129
FURNITURE	$13,871	$15,094	$15,162	$13,378	$9,895	$11,381
RESTAURANTS	$87,806	$104,653	$114,350	$99,502	$84,775	$80,895
MISC. STORES	$95,802	$103,487	$108,539	$111,694	$94,955	$93,029
RETAIL TOTAL	$773,177	$790,951	$796,422	$739,543	$638,185	$628,111

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

JOHNSON

RETAIL SALES TAX COLLECTIONS

JOHNSON

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$50,629	$63,732	$68,824	$94,463	$98,673	$108,011
GEN. MERCHANDISE	$26,245	$33,854	$31,079	$37,383	$47,459	$60,409
FOOD STORES	$119,233	$135,631	$162,630	$209,999	$254,326	$294,949
AUTO SERVICE	$62,884	$77,984	$107,583	$131,008	$154,086	$143,556
APPAREL	$23,581	$27,328	$31,822	$41,089	$51,913	$56,306
FURNITURE	$10,233	$13,177	$11,320	$20,179	$19,795	$17,665
RESTAURANTS	$70,286	$116,190	$127,818	$151,805	$208,168	$235,021
MISC. STORES	$58,562	$70,903	$76,590	$118,538	$142,754	$151,389
RETAIL TOTAL	$421,654	$538,799	$617,666	$804,464	$977,174	$1,067,306

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$123,201	$124,164	$128,773	$107,145	$92,121	$80,946
GEN. MERCHANDISE	$59,139	$63,290	$68,779	$67,860	$48,102	$44,083
FOOD STORES	$311,052	$316,291	$301,198	$304,499	$290,989	$286,281
AUTO SERVICE	$142,191	$133,249	$132,523	$122,164	$90,232	$79,380
APPAREL	$52,944	$51,391	$49,555	$42,877	$49,208	$25,556
FURNITURE	$19,513	$17,315	$21,324	$15,449	$14,219	$14,782
RESTAURANTS	$233,901	$225,557	$225,558	$224,253	$207,666	$199,144
MISC. STORES	$159,233	$147,367	$150,903	$148,006	$135,110	$143,043
RETAIL TOTAL	$1,101,174	$1,078,624	$1,078,613	$1,032,253	$927,647	$873,215

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

LARAMIE RETAIL SALES TAX COLLECTIONS LARAMIE

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$395,663	$600,322	$767,924	$770,655	$728,158	$1,034,446
GEN. MERCHANDISE	$910,329	$999,782	$1,440,223	$1,629,327	$1,613,389	$1,693,682
FOOD STORES	$1,048,817	$1,420,940	$1,823,968	$2,105,205	$2,456,424	$2,469,883
AUTO SERVICE	$620,603	$812,146	$1,109,128	$1,607,334	$1,572,188	$1,387,733
APPAREL	$317,382	$402,814	$499,635	$536,762	$617,785	$770,886
FURNITURE	$276,168	$385,306	$463,188	$478,136	$488,548	$448,087
RESTAURANTS	$679,081	$893,462	$1,193,709	$1,276,610	$1,444,946	$1,547,844
MISC. STORES	$473,293	$561,644	$725,624	$808,921	$929,869	$1,097,763
RETAIL TOTAL	$4,721,335	$6,076,416	$8,023,399	$9,212,950	$9,851,307	$10,450,324

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$827,777	$829,980	$839,667	$976,243	$1,205,610	$909,070
GEN. MERCHANDISE	$1,663,155	$1,628,557	$1,672,913	$1,980,548	$2,821,565	$2,381,968
FOOD STORES	$2,642,609	$2,943,042	$3,097,740	$3,280,239	$3,504,504	$2,832,085
AUTO SERVICE	$1,217,732	$1,324,164	$1,443,024	$1,609,992	$1,812,161	$1,785,617
APPAREL	$860,398	$881,094	$737,452	$823,392	$982,218	$963,587
FURNITURE	$482,492	$499,773	$453,582	$498,610	$620,524	$469,495
RESTAURANTS	$1,849,582	$1,908,419	$1,996,874	$2,222,660	$2,916,842	$2,656,787
MISC. STORES	$1,128,513	$1,482,648	$1,534,402	$1,767,350	$3,519,321	$2,879,189
RETAIL TOTAL	$10,672,258	$11,497,677	$11,775,654	$13,159,034	$17,382,745	$14,877,798

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$103,451	$116,622	$126,647	$151,625	$186,910	$210,440
GEN. MERCHANDISE	$69,951	$78,429	$87,516	$101,352	$138,453	$139,064
FOOD STORES	$182,127	$178,209	$200,696	$286,906	$383,161	$471,254
AUTO SERVICE	$62,853	$71,644	$98,785	$116,090	$177,112	$227,763
APPAREL	$15,026	$20,342	$26,329	$37,138	$50,418	$59,341
FURNITURE	$14,304	$18,638	$25,972	$25,280	$21,150	$16,802
RESTAURANTS	$92,206	$113,917	$134,014	$154,274	$236,935	$359,410
MISC. STORES	$63,106	$70,037	$75,656	$93,276	$153,737	$165,225
RETAIL TOTAL	$603,024	$667,836	$775,614	$965,941	$1,347,876	$1,649,299

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$179,552	$163,019	$158,634	$196,167	$172,330	$146,985
GEN. MERCHANDISE	$121,456	$121,106	$122,392	$120,942	$89,326	$73,446
FOOD STORES	$486,000	$488,833	$585,370	$647,928	$573,324	$494,433
AUTO SERVICE	$198,318	$205,596	$238,759	$202,469	$152,626	$169,244
APPAREL	$65,807	$60,444	$61,323	$75,286	$54,164	$39,735
FURNITURE	$23,260	$22,086	$35,519	$29,659	$26,743	$26,427
RESTAURANTS	$311,407	$250,961	$250,674	$383,025	$229,552	$160,820
MISC. STORES	$158,287	$153,319	$149,894	$170,971	$118,810	$16,582
RETAIL TOTAL	$1,544,087	$1,465,364	$1,602,565	$1,826,447	$1,416,875	$1,127.672

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$893,183	$1,216,327	$1,751,686	$1,998,148	$1,884,540	$1,588,798
GEN. MERCHANDISE	$1,437,726	$1,558,768	$1,836,124	$1,902,159	$1,904,989	$1,977,469
FOOD STORES	$1,928,154	$2,298,300	$2,687,046	$3,074,291	$3,618,477	$3,934,158
AUTO SERVICE	$1,255,286	$1,456,900	$1,862,418	$2,153,394	$2,085,639	$2,275,280
APPAREL	$407,729	$487,771	$535,457	$602,150	$706,170	$739,450
FURNITURE	$595,328	$778,914	$950,402	$1,072,312	$1,022,486	$1,103,159
RESTAURANTS	$946,155	$1,150,785	$1,384,177	$1,481,145	$1,731,631	$1,916,557
MISC. STORES	$836,796	$1,028,197	$1,270,855	$1,508,409	$1,721,556	$1,936,219
RETAIL TOTAL	$8,300,357	$9,975,962	$12,278,167	$13,792,008	$14,675,488	$15,471,090

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$1,429,398	$1,247,018	$1,219,412	$1,044,915	$829,038	$572,075
GEN. MERCHANDISE	$2,078,122	$2,176,137	$2,206,540	$2,255,939	$2,264,898	$2,035,563
FOOD STORES	$3,931,522	$3,772,469	$3,859,051	$3,683,001	$2,761,099	$2,595,384
AUTO SERVICE	$1,631,892	$1,815,623	$1,764,623	$1,521,332	$1,276,644	$1,391,585
APPAREL	$726,242	$803,790	$742,788	$698,850	$611,904	$598,364
FURNITURE	$966,523	$857,203	$795,556	$700,751	$541,040	$559,890
RESTAURANTS	$1,854,484	$1,773,494	$1,765,589	$1,699,731	$1,550,535	$1,608,075
MISC. STORES	$1,611,973	$1,546,574	$1,627,131	$1,691,018	$2,267,288	$2,193,020
RETAIL TOTAL	$14,230,156	$13,992,308	$13,980,690	$13,295,537	$12,102,446	$11,553,956

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$34,877	$27,402	$27,558	$28,898	$16,948	$14,435
GEN. MERCHANDISE	$13,674	$17,440	$21,298	$23,871	$24,505	$23,219
FOOD STORES	$68,151	$83,928	$98,574	$108,704	$116,480	$121,780
AUTO SERVICE	$16,925	$20,562	$24,934	$24,955	$28,798	$38,327
APPAREL	$14,052	$15,573	$16,300	$17,265	$18,968	$20,349
FURNITURE	$1,748	$2,547	$2,332	$3,366	$7,457	$20,183
RESTAURANTS	$39,493	$43,862	$51,270	$54,303	$66,329	$91,435
MISC. STORES	$41,837	$46,358	$52,844	$72,546	$98,804	$79,644
RETAIL TOTAL	$230,758	$257,673	$295,109	$333,908	$378,289	$409,372

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$15,995	$19,240	$26,426	$26,429	$22,573	$20,894
GEN. MERCHANDISE	$22,637	$21,464	$20,488	$10,766	$11,198	$9,339
FOOD STORES	$119,769	$132,262	$126,380	$115,144	$113,584	$91,511
AUTO SERVICE	$42,105	$57,528	$64,795	$59,342	$58,325	$54,318
APPAREL	$16,962	$15,842	$7,422	$2,021	$2,252	$1,134
FURNITURE	$16,921	$14,544	$12,407	$7,188	$2,437	$104
RESTAURANTS	$83,513	$100,567	$78,507	$61,795	$59,348	$60,352
MISC. STORES	$63,680	$67,956	$48,743	$46,226	$42,385	$42,053
RETAIL TOTAL	$381,582	$429,403	$385,168	$328,911	$312,102	$279,705

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

PARK RETAIL SALES TAX COLLECTIONS PARK

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$269,670	$283,543	$314,061	$370,223	$426,964	$380,046
GEN. MERCHANDISE	$324,413	$334,417	$386,665	$397,837	$444,026	$546,858
FOOD STORES	$411,822	$461,901	$547,553	$582,179	$668,167	$714,688
AUTO SERVICE	$128,421	$145,491	$188,970	$253,833	$321,313	$436,036
APPAREL	$79,655	$90,852	$107,962	$111,472	$124,446	$127,732
FURNITURE	$63,487	$62,039	$73,509	$96,729	$115,405	$111,327
RESTAURANTS	$180,361	$198,395	$233,682	$282,483	$723,391	$840,501
MISC. STORES	$270,298	$318,936	$335,035	$379,456	$462,018	$490,703
RETAIL TOTAL	$1,728,126	$1,895,573	$2,187,438	$2,474,212	$3,285,730	$3,647,891

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$377,062	$451,440	$462,062	$422,049	$341,690	$344,886
GEN. MERCHANDISE	$575,261	$621,491	$667,291	$675,942	$657,904	$727,820
FOOD STORES	$763,677	$686,231	$508,512	$520,972	$510.686	$501,895
AUTO SERVICE	$411,740	$330,447	$274,817	$214,691	$182,299	$209,223
APPAREL	$126,734	$124,253	$121,925	$121,700	$106,736	$105,002
FURNITURE	$99,345	$106,282	$98,892	$83,409	$84,260	$66,390
RESTAURANTS	$899,706	$966,578	$946,958	$950,990	$588,564	$647,721
MISC. STORES	$473,240	$592,079	$841,910	$763,987	$808,850	$756,308
RETAIL TOTAL	$3,726,765	$3,878,801	$3,922,367	$3,753,740	$3,280,989	$3,359,245

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

PLATTE RETAIL SALES TAX COLLECTIONS PLATTE

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$190,044	$249,734	$322,611	$335,395	$376,610	$218,330
GEN. MERCHANDISE	$50,824	$71,515	$113,372	$118,820	$136,180	$90,259
FOOD STORES	$178,888	$273,311	$332,720	$412,903	$452,223	$343,123
AUTO SERVICE	$88,756	$147,610	$187,482	$127,992	$128,835	$85,833
APPAREL	$21,965	$33,333	$39,262	$44,025	$51,797	$37,236
FURNITURE	$18,362	$25,736	$41,502	$40,446	$44,163	$36,910
RESTAURANTS	$103,263	$162,747	$193,745	$225,698	$239,685	$165,224
MISC. STORES	$76,344	$98,453	$126,642	$177,937	$183,682	$135,399
RETAIL TOTAL	$728,444	$1,062,439	$1,357,335	$1,483,214	$1,613,175	$1,112,314

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$166,239	$212,486	$184,746	$196,548	$116,629	$132,335
GEN. MERCHANDISE	$72,511	$68,845	$74,436	$64,677	$73,200	$64,250
FOOD STORES	$296,134	$294,917	$289,171	$282,762	$295,370	$275,437
AUTO SERVICE	$80,828	$90,844	$94,975	$99,072	$82,886	$86,719
APPAREL	$31,196	$29,903	$25,896	$19,853	$18,276	$14,900
FURNITURE	$29,000	$23,299	$21,461	$22,743	$17,525	$11,809
RESTAURANTS	$156,007	$145,022	$149,192	$146,210	$149,541	$152,258
MISC. STORES	$103,665	$113,826	$105,947	$93,708	$73,034	$62,259
RETAIL TOTAL	$935,580	$979,142	$945,824	$925,573	$826,461	$799,967

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

SHERIDAN

RETAIL SALES TAX COLLECTIONS

SHERIDAN

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$287,580	$341,658	$462,505	$453,128	$421,055	$450,071
GEN. MERCHANDISE	$370,723	$408,303	$527,247	$619,817	$790,100	$699,915
FOOD STORES	$454,015	$532,088	$704,874	$940,367	$1,139,343	$1,163,204
AUTO SERVICE	$208,583	$272,447	$331,100	$470,236	$516,957	$503,613
APPAREL	$67,253	$80,215	$99,398	$121,132	$124,745	$131,602
FURNITURE	$109,653	$135,900	$168,056	$196,752	$235,191	$246,688
RESTAURANTS	$250,467	$303,205	$385,194	$499,673	$575,846	$603,813
MISC. STORES	$261,894	$289,728	$337,722	$444,012	$492,814	$512,108
RETAIL TOTAL	$2,010,170	$2,363,544	$3,016,096	$3,745,117	$4,296,051	$4,311,014

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$450,764	$519,902	$494,146	$318,074	$240,538	$244,624
GEN. MERCHANDISE	$617,457	$639,910	$664,881	$479,808	$455,505	$462,737
FOOD STORES	$1,263,760	$1,279,802	$1,325,270	$968,806	$658,989	$620,540
AUTO SERVICE	$392,790	$405,029	$418,102	$328,567	$271,100	$284,790
APPAREL	$174,755	$179,816	$160,994	$128,210	$112,295	$105,631
FURNITURE	$252,112	$286,532	$247,605	$177,235	$126,422	$113,298
RESTAURANTS	$682,458	$731,590	$735,491	$565,932	$523,608	$549,429
MISC. STORES	$515,719	$491,700	$478,638	$362,063	$625,697	$631,591
RETAIL TOTAL	$4,349,815	$4,534,281	$4,525,127	$3,328,695	$3,014,154	$3,012,640

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

SUBLETTE RETAIL SALES TAX COLLECTIONS SUBLETTE

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$40,253	$41,064	$59,924	$84,416	$85,650	$85,176
GEN. MERCHANDISE	$57,056	$61,096	$71,922	$55,276	$6,072	$13,364
FOOD STORES	$42,994	$49,257	$60.033	$98,852	$170,399	$206,905
AUTO SERVICE	$109,814	$47,534	$40,830	$38,232	$47,799	$73,683
APPAREL	$4,816	$5,796	$3,340	$6,178	$22,587	$23,021
FURNITURE	$13,813	$15,133	$18,885	$23,426	$27,832	$30,117
RESTAURANTS	$47,240	$60,569	$63,687	$71,944	$88,930	$103,066
MISC. STORES	$39,171	$42,302	$41,802	$44,326	$50,406	$57,688
RETAIL TOTAL	$355,156	$322,751	$360,425	$422,650	$499,675	$593,020

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$72,895	$71,105	$82,125	$92,275	$91,100	$72,029
GEN. MERCHANDISE	$16,632	$15,895	$14,107	$19,737	$15,314	$13,325
FOOD STORES	$205,189	$188,962	$216,742	$242,452	$207,364	$175,627
AUTO SERVICE	$52,396	$29,129	$35,894	$73,287	$63,121	$33,291
APPAREL	$21,194	$20,791	$25,882	$36,979	$31,119	$24,606
FURNITURE	$20,162	$15,673	$12,921	$12,625	$7,344	$7,411
RESTAURANTS	$95,925	$98,865	$116,063	$150,465	$110,426	$91,332
MISC. STORES	$53,060	$69,086	$77,086	$105,792	$49,563	$38,209
RETAIL TOTAL	$537,453	$509,506	$580,820	$733,612	$575,351	$455,830

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

SWEETWATER

RETAIL SALES TAX COLLECTIONS

SWEETWATER

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$280,001	$261,712	$324,130	$364,722	$478,207	$451,504
GEN. MERCHANDISE	$665,182	$695,812	$756,432	$918,479	$968,179	$1,112,157
FOOD STORES	$1,076,741	$1,162,089	$1,416,705	$1,721,414	$1,995,253	$2,257,607
AUTO SERVICE	$410,407	$604,747	$719,282	$911,437	$1,081,109	$985,108
APPAREL	$162,113	$197,087	$256,986	$294,159	$354,872	$412,776
FURNITURE	$213,766	$223,156	$263,884	$306,413	$322,412	$319,577
RESTAURANTS	$473,092	$571,014	$670,812	$744,580	$891,406	$1,016,827
MISC. STORES	$383,991	$508,035	$700,789	$845,514	$1,178,473	$1,357,463
RETAIL TOTAL	$3,665,291	$4,223,653	$5,109,018	$6,106,718	$7,269,911	$7,913,019

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$382,203	$362,124	$419,548	$429,817	$477,434	$325,374
GEN. MERCHANDISE	$1,028,988	$1,004,326	$1,067,197	$1,236,335	$1,072,265	$988,863
FOOD STORES	$2,228,551	$2,102,226	$2,186,892	$2,553,330	$2,450,084	$2,211,231
AUTO SERVICE	$837,361	$794,042	$815,918	$869,760	$816,198	$841,039
APPAREL	$429,884	$253,521	$305,893	$356,873	$287,442	$242,029
FURNITURE	$297,250	$285,831	$266,506	$324,202	$302,129	$285,970
RESTAURANTS	$895,074	$864,968	$927,755	$1,105,335	$969,098	$932,734
MISC. STORES	$1,179,580	$938,388	$939,491	$1,043,405	$700,233	$570,844
RETAIL TOTAL	$7,278,891	$6,605,426	$6,929,200	$7,919,057	$7,074,883	$6,398,084

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$190,400	$245,702	$283,388	$263,931	$309,855	$364,414
GEN. MERCHANDISE	$257,479	$309,283	$377,458	$329,104	$372,768	$434,517
FOOD STORES	$274,885	$339,774	$421,980	$449,012	$592,417	$697,936
AUTO SERVICE	$102,168	$118,427	$138,352	$149,172	$155,420	$185,051
APPAREL	$36,328	$53,051	$81,354	$95,963	$111,412	$127,451
FURNITURE	$94,718	$85,898	$96,388	$133,054	$126,410	$140,220
RESTAURANTS	$403,822	$499,288	$599,539	$622,728	$850,707	$900,411
MISC. STORES	$414,932	$444,792	$538,094	$577,144	$724,650	$894,688
RETAIL TOTAL	$1,774,732	$2,096,215	$2,536,553	$2,620,107	$3,243,639	$3,744,688

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$352,428	$348,165	$295,473	$304,168	$379,933	$447,579
GEN. MERCHANDISE	$448,962	$484,275	$535,065	$605,534	$867,657	$642,215
FOOD STORES	$726,415	$729,946	$732,526	$832,783	$1,092,888	$949,499
AUTO SERVICE	$213,802	$186,090	$164,954	$160,529	$200,832	$209,184
APPAREL	$122,311	$166,881	$163,625	$244,680	$334,665	$334,902
FURNITURE	$113,622	$162,100	$121,804	$135,157	$157,412	$192,466
RESTAURANTS	$946,639	$1,031,876	$1,096,467	$1,116,154	$2,094,556	$1,896,743
MISC. STORES	$885,038	$896,112	$928,704	$1,018,120	$1,256,013	$1,125,707
RETAIL TOTAL	$3,809,217	$4,005,445	$4,038,618	$4,417,125	$6,383,956	$5,798,295

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$64,876	$79,231	$84,993	$121,524	$249,727	$384,976
GEN. MERCHANDISE	$109,677	$128,909	$161,695	$184,445	$218,869	$266,456
FOOD STORES	$236,600	$271,012	$349,320	$446,000	$591,834	$870,288
AUTO SERVICE	$147,059	$189,980	$219,344	$384,555	$684,332	$991,564
APPAREL	$28,447	$20,879	$22,539	$30,545	$61,928	$118,182
FURNITURE	$440	$968	$3,135	$3,866	$20,588	$31,460
RESTAURANTS	$140,482	$164,607	$175,971	$219,813	$346,921	$499,331
MISC. STORES	$104,316	$137,995	$182,789	$238,808	$359,258	$437,786
RETAIL TOTAL	$831,896	$993,581	$1,199,786	$1,629,556	$2,533,457	$3,600,043

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$382,087	$364,450	$352,328	$252,233	$142,286	$163,990
GEN. MERCHANDISE	$292,457	$268,271	$272,599	$400,063	$370,471	$332,488
FOOD STORES	$1,202,630	$1,235,073	$1,199,954	$1,173,794	$1,120,933	$995,208
AUTO SERVICE	$659,448	$539,326	$527,354	$488,146	$389,219	$364,788
APPAREL	$148,146	$122,365	$137,795	$127,390	$113,326	$112,077
FURNITURE	$55,725	$51,265	$49,388	$117,607	$50,091	$39,884
RESTAURANTS	$561,523	$527,402	$526,184	$437,733	$414,420	$405,472
MISC. STORES	$427,320	$399,584	$517,966	$438,913	$918,812	$288,434
RETAIL TOTAL	$3,729,336	$3,507,736	$3,583,568	$3,435,879	$3,519,558	$2,702,341

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$173,055	$190,836	$250,939	$269,918	$309,821	$305,416
GEN. MERCHANDISE	$125,296	$146,063	$170,193	$171,406	$190,549	$207,238
FOOD STORES	$176,220	$206,432	$245,493	$265,736	$308,725	$332,063
AUTO SERVICE	$84,050	$86,759	$137,825	$199,003	$287,202	$198,622
APPAREL	$45,539	$41,217	$40,691	$44,043	$48,949	$52,057
FURNITURE	$22,743	$22,166	$27,191	$39,819	$74,878	$75,384
RESTAURANTS	$78,281	$86,131	$98,301	$112,944	$102,201	$101,409
MISC. STORES	$90,893	$96,166	$107,344	$128,760	$158,108	$186,326
RETAIL TOTAL	$796,077	$875,771	$1,077,977	$1,231,629	$1,480,433	$1,458,515

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$226,013	$254,813	$248,576	$214,357	$165,198	$184,766
GEN. MERCHANDISE	$212,118	$200,261	$215,129	$207,369	$187,552	$174,574
FOOD STORES	$319,542	$332,008	$323,024	$330,947	$342,890	$300,576
AUTO SERVICE	$113,607	$123,212	$116,461	$118,642	$92,778	$97,000
APPAREL	$51,622	$49,595	$46,089	$42,542	$38,031	$38,618
FURNITURE	$65,859	$57,513	$44,842	$44,645	$34,945	$14,962
RESTAURANTS	$97,783	$99,663	$106,823	$110,552	$115,581	$117,897
MISC. STORES	$178,818	$177,794	$169,456	$158,488	$127,061	$112,961
RETAIL TOTAL	$1,265,362	$1,294,859	$1,270,400	$1,227,542	$1,104,036	$1,041,354

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

WESTON

RETAIL SALES TAX COLLECTIONS

WESTON

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$71,604	$73,016	$94,741	$105,005	$103,435	$88,621
GEN. MERCHANDISE	$105,975	$100,668	$120,862	$116,042	$121,439	$138,556
FOOD STORES	$188,413	$213,217	$256,642	$284,539	$312,171	$340,828
AUTO SERVICE	$86,142	$123,598	$174,959	$157,578	$162,070	$207,097
APPAREL	$19,513	$22,299	$24,563	$29,424	$25,227	$22,634
FURNITURE	$10,925	$9,185	$12,397	$13,032	$19,030	$23,967
RESTAURANTS	$88,859	$94,290	$101,781	$98,242	$115,907	$117,995
MISC. STORES	$81,852	$87,270	$108,728	$108,660	$152,413	$158,410
RETAIL TOTAL	$653,283	$723,542	$894,674	$912,522	$1,011,692	$1,098,108

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$89,258	$85,353	$75,160	$71,128	$58,788	$60,270
GEN. MERCHANDISE	$131,980	$139,143	$143,738	$139,825	$115,960	$115,889
FOOD STORES	$346,864	$359,708	$358,368	$359,434	$348,866	$327,478
AUTO SERVICE	$174,363	$172,194	$153,122	$140,411	$102,371	$105,796
APPAREL	$19,642	$20,308	$17,304	$8,120	$7,270	$8,739
FURNITURE	$22,418	$20,026	$23,054	$19,572	$13,587	$11,028
RESTAURANTS	$121,268	$117,891	$110,662	$104,189	$100,013	$96,829
MISC. STORES	$156,587	$162,203	$151,311	$135,093	$116,112	$116,872
RETAIL TOTAL	$1,062,380	$1,076,826	$1,032,719	$977,772	$862,967	$842,901

Note: Estimates of retail sales may be obtained by dividing the collection amount by the effective tax rate.

OUT OF STATE

RETAIL SALES TAX COLLECTIONS

OUT OF STATE

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	$256,588	$440,128	$510,022	$548,142	$602,702	$664,227
GEN. MERCHANDISE	$58,952	$96,443	$133,361	$166,129	$221,055	$314,208
FOOD STORES	$29,382	$34,348	$45,701	$55,133	$69,868	$91,493
AUTO SERVICE	$80,989	$110,296	$142,026	$198,228	$349,943	$299,414
APPAREL	$4,188	$8,035	$10,824	$13,777	$18,933	$14,115
FURNITURE	$85,617	$146,511	$189,429	$189,456	$229,185	$232,597
RESTAURANTS	$6,957	$5,000	$15,168	$24,517	$20,222	$47,783
MISC. STORES	$142,584	$204,793	$295,226	$392,771	$599,466	$573,056
RETAIL TOTAL	$665,256	$1,045,555	$1,341,756	$1,588,153	$2,111,374	$2,236,893

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	$531,791	$371,185	$387,815	$377,890	$231,265	$216,577
GEN. MERCHANDISE	$271,800	$245,380	$245,984	$323,879	$521,511	$188,517
FOOD STORES	$113,134	$161,906	$177,918	$301,912	$314,652	$360,181
AUTO SERVICE	$334,625	$123,529	$153,336	$162,222	$111,673	$112,060
APPAREL	$12,109	$10,136	$9,578	$19,025	$25,021	$14,734
FURNITURE	$198,388	$133,020	$187,817	$211,284	$528,250	$398,720
RESTAURANTS	$19,374	$36,388	$29,598	$33,621	$9,996	$8,170
MISC. STORES	$433,980	$577,421	$507,138	$488,858	$325,187	$377,736
RETAIL TOTAL	$1,915,201	$1,658,965	$1,699,184	$1,918,691	$2,067,555	$1,676,695

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CONSOLIDATED RETAIL SALES TAX COLLECTIONS CONSOLIDATED

RETAIL SECTOR	FISCAL 77	FISCAL 78	FISCAL 79	FISCAL 80	FISCAL 81	FISCAL 82
BLDG. & HARDWARE	–	–	–	($644)	($511)	($21)
GEN. MERCHANDISE	–	–	–	($1,642)	($7,058)	($2,623)
FOOD STORES	–	–	–	($6,712)	$262	($1,122)
AUTO SERVICE	–	–	–	($4,738)	($8,387)	($9,157)
APPAREL	–	–	–	($3,041)	($6,200)	$5,691
FURNITURE	–	–	–	($670)	($179)	$723
RESTAURANTS	–	–	–	($262)	($1,143)	($11,140)
MISC. STORES	–	–	–	($256)	($274)	($3,011)
	–	–	–			
RETAIL TOTAL	–	–	–	($17,965)	($23,490)	($20,660)

RETAIL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
BLDG. & HARDWARE	($2,010)	($214)	($324)	–	–	$0
GEN. MERCHANDISE	($4,281)	$224	$0	–	–	$0
FOOD STORES	($356)	($879)	($1,070)	–	–	$273
AUTO SERVICE	($3,880)	($1,580)	($955)	–	–	$91
APPAREL	($2,542)	($1,721)	($70)	–	–	$215
FURNITURE	$423	($38)	$0	–	–	$215
RESTAURANTS	($6,700)	($12,400)	($71,158)	–	–	$1,373
MISC. STORES	($6,803)	($2,699)	($12,684)	–	–	$658
RETAIL TOTAL	($26,149)	($19,307)	($86,261)	–	–	$2,825

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SECTION IV

USE TAX COLLECTIONS SUMMARY TABLES AND CHARTS

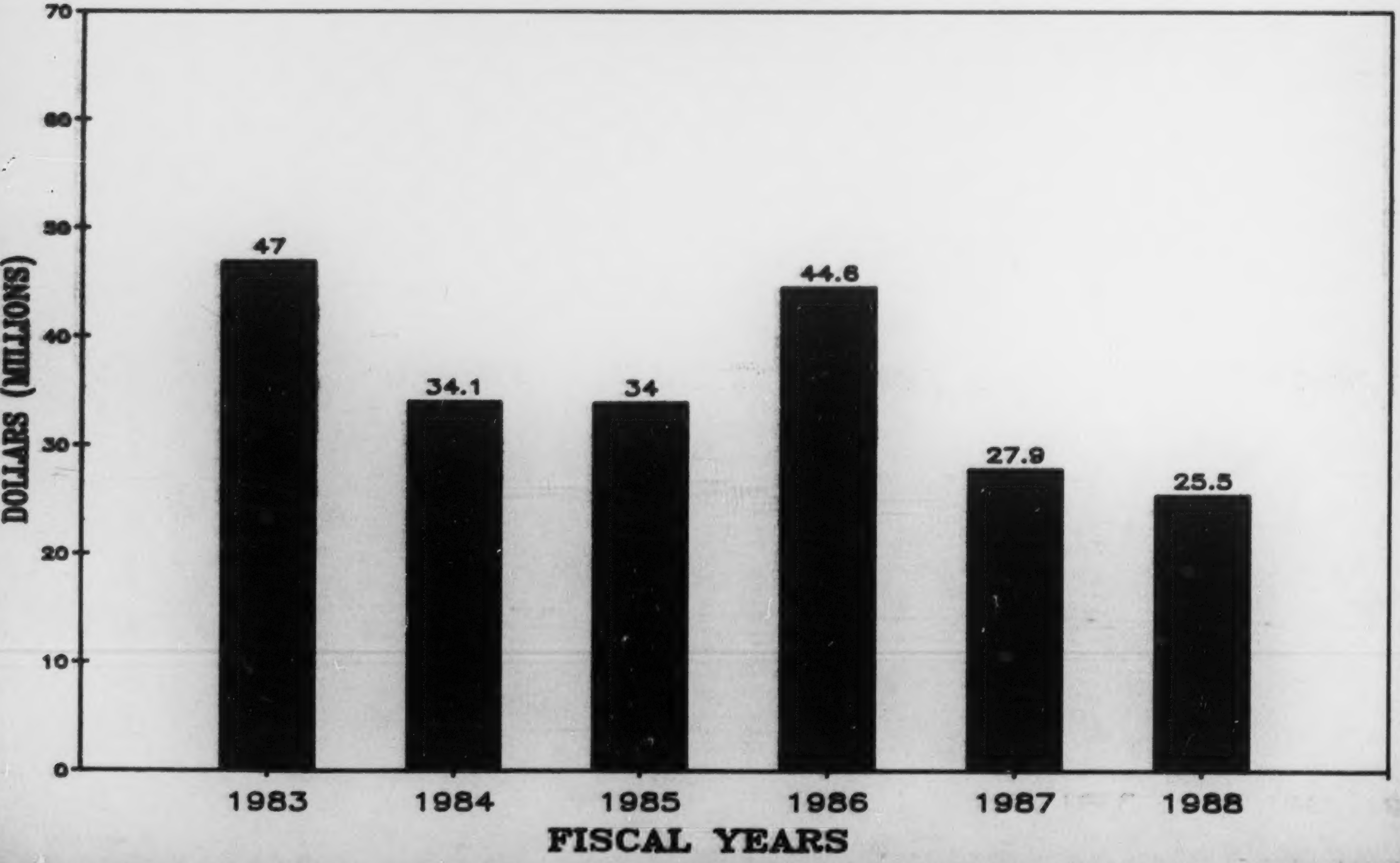
SUMMARY OF USE TAX COLLECTIONS

Total State use tax collections for the past six years have been summarized in this section. Figure 5 displays the total use tax collected over the last six years. Although not shown in this graph, use tax collections reached their highest level in 1982, with a total of $58.7 million. Beginning with FY 1983, use tax collections were on the decline until FY 1986. The FY 1986 total use tax collections were up nearly 31 percent over the amount collected in FY 1985. This increase was due largely to the major construction activity that took place during that fiscal period. By FY 1987, most of the major construction projects were in their final stages, completed, or were postponed due to the struggling economy. The FY 1987 state use tax collections, at $27.9 million, fell almost $16.7 million or -37.4 percent from year earlier collections.

Use tax collections in fiscal year 1988, at $25,547,796, were down 8.4 percent from the previous year. Collections in 5 of the 9 industrial sectors (Whsl.& Ret. Trade were combined) were below year earlier levels. Table 9 presents the data that were graphed in Figure 5, along with the total use tax collections from each county. Table 10 provides the percentage change from year to year in total use tax collections at both the county and state levels.

FIGURE 5

USE TAX COLLECTIONS
WYOMING



SOURCE: DEPARTMENT OF REVENUE AND TAXATION

TABLE 9

USE TAX COLLECTIONS BY COUNTIES

COUNTY	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
ALBANY	$621,965	$566,882	$492,292	$407,185	$528,430	$970,767
BIG HORN	$201,573	$316,640	$257,364	$231,573	$182,342	$211,743
CAMPBELL	$4,076,657	$4,870,987	$5,167,251	$3,914,179	$3,280,334	$4,196,112
CARBON	$1,422,364	$1,001,853	$1,139,154	$1,245,711	$1,271,131	$1,450,800
CONVERSE	$630,605	$710,372	$599,692	$566,717	$377,532	$887,022
CROOK	$286,387	$349,738	$376,716	$257,475	$339,045	$319,202
FREMONT	$611,595	$1,377,888	$501,349	$450,290	$327,168	$396,143
GOSHEN	$226,522	$445,563	$532,857	$325,584	$291,264	$310,011
HOT SPRINGS	$134,790	$114,114	$140,060	$150,561	$67,955	$92,821
JOHNSON	$106,441	$145,255	$151,544	$142,006	$80,451	$117,836
LARAMIE	$1,587,513	$1,970,833	$2,463,039	$2,601,549	$3,014,226	$2,867,945
LINCOLN	$1,147,934	$1,401,251	$2,766,749	$9,929,891	$1,339,414	$1,047,977
NATRONA	$2,351,435	$2,420,969	$1,930,036	$1,740,854	$1,113,252	$1,401,229
NIOBRARA	$52,018	$368,047	$324,191	$390,310	$78,154	$65,108
PARK	$735,624	$782,246	$727,677	$739,893	$500,339	$522,007
PLATTE	$1,141,322	$537,852	$473,008	$275,835	$427,761	$318,649
SHERIDAN	$694,880	$1,079,038	$734,046	$373,805	$262,480	$319,553
SUBLETTE	$116,682	$184,780	$505,157	$6,268,508	$1,349,055	$355,171
SWEETWATER	$5,530,454	$2,980,584	$3,275,967	$6,218,791	$4,552,596	$3,332,581
TETON	$424,490	$429,571	$508,455	$578,565	$812,930	$1,015,266
UINTA	$3,170,102	$2,110,876	$2,309,839	$1,854,413	$3,920,115	$1,378,950
WASHAKIE	$166,698	$226,166	$222,927	$212,724	$220,456	$188,223
WESTON	$308,520	$337,890	$271,380	$297,953	$195,739	$279,093
OUT OF STATE	$21,268,957	$9,406,992	$8,155,590	$5,402,274	$3,367,653	$3,503,587
CONS.	-	-	-	-	-	-
STATE OF WYOMING	$47,015,551	$34,136,409	$34,026,366	$44,576,670	$27,899,860	$25,547,796

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

TABLE 10

ANNUAL PERCENT CHANGE IN TOTAL USE TAX COLLECTIONS

COUNTY	FY82-FY83	FY83-FY84	FY84-FY85	FY85-FY86	FY86-FY87	FY87-FY88
ALBANY	-16.77%	-8.86%	-13.16%	-17.29%	29.78%	83.71%
BIG HORN	-27.03%	57.08%	-18.72%	-10.02%	-21.26%	16.12%
CAMPBELL	-20.95%	19.48%	6.08%	-24.25%	-16.19%	27.92%
CARBON	-27.31%	-29.56%	13.70%	9.35%	2.04%	14.13%
CONVERSE	-46.46%	12.65%	-15.58%	-5.50%	-33.38%	134.95%
CROOK	-3.76%	22.12%	7.71%	-31.65%	31.68%	-5.85%
FREMONT	-46.47%	125.29%	-63.61%	-10.18%	-27.34%	21.08%
GOSHEN	-22.03%	96.70%	19.59%	-38.90%	-10.54%	6.44%
HOT SPRINGS	-4.60%	-15.34%	22.74%	7.50%	-54.87%	36.59%
JOHNSON	29.55%	36.47%	4.33%	-6.29%	-43.35%	46.47%
LARAMIE	0.10%	24.15%	24.97%	5.62%	15.86%	-4.85%
LINCOLN	11.89%	22.07%	97.45%	258.90%	-86.51%	-21.76%
NATRONA	-38.10%	2.96%	-20.28%	-9.80%	-36.05%	25.87%
NIOBRARA	-1.56%	607.54%	-11.92%	20.40%	-79.98%	-16.69%
PARK	-6.04%	6.34%	-6.98%	1.68%	-32.38%	4.33%
PLATTE	102.43%	-52.87%	-12.06%	-41.68%	55.08%	-25.51%
SHERIDAN	18.15%	55.28%	-31.97%	-49.08%	-29.78%	21.74%
SUBLETTE	-28.60%	58.36%	173.38%	1140.90%	-78.48%	-73.67%
SWEETWATER	-19.57%	-46.11%	9.91%	89.83%	-26.79%	-26.80%
TETON	6.58%	1.20%	18.36%	13.79%	40.51%	24.89%
UINTA	-1.41%	-33.41%	9.43%	-19.72%	111.39%	-64.82%
WASHAKIE	-44.64%	35.67%	-1.43%	-4.58%	3.63%	-14.62%
WESTON	-0.22%	9.52%	-19.68%	9.79%	-34.31%	42.58%
OUT OF STATE	-23.52%	-55.77%	-13.30%	-33.76%	-37.66%	4.04%
STATE OF WYOMING	-19.96%	-27.39%	-0.32%	31.01%	-37.41%	-8.43%

TABLE 11

COUNTY USE TAX COLLECTIONS AS A PERCENT OF STATE TOTAL

COUNTY	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
ALBANY	1%	2%	1%	1%	2%	4%
BIG HORN	0%	1%	1%	1%	1%	1%
CAMPBELL	9%	14%	15%	9%	12%	16%
CARBON	3%	3%	3%	3%	5%	6%
CONVERSE	1%	2%	2%	1%	1%	3%
CROOK	1%	1%	1%	1%	1%	1%
FREMONT	1%	4%	1%	1%	1%	2%
GOSHEN	0%	1%	2%	1%	1%	1%
HOT SPRINGS	0%	0%	0%	0%	0%	0%
JOHNSON	0%	0%	0%	0%	0%	0%
LARAMIE	3%	6%	7%	6%	11%	11%
LINCOLN	2%	4%	8%	22%	5%	4%
NATRONA	5%	7%	6%	4%	4%	5%
NIOBRARA	0%	1%	1%	1%	0%	0%
PARK	2%	2%	2%	2%	2%	2%
PLATTE	2%	2%	1%	1%	2%	1%
SHERIDAN	1%	3%	2%	1%	1%	1%
SUBLETTE	0%	1%	1%	14%	5%	1%
SWEETWATER	12%	9%	10%	14%	16%	13%
TETON	1%	1%	1%	1%	3%	4%
UINTA	7%	6%	7%	4%	14%	5%
WASHAKIE	0%	1%	1%	0%	1%	1%
WESTON	1%	1%	1%	1%	1%	1%
OUT OF STATE CONS.	45%	28%	24%	12%	12%	14%
STATE OF WYOMING	100%	100%	100%	100%	100%	100%

SECTION V

USE TAX COLLECTIONS BY COUNTY, BY MAJOR INDUSTRIAL SECTOR

USE TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTORS

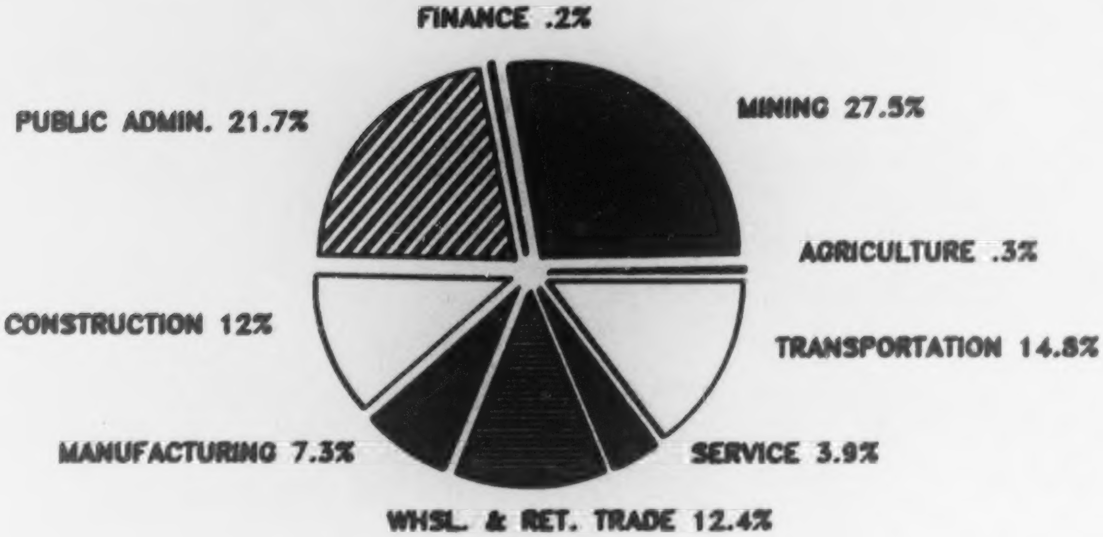
This section contains the state and county use tax collections by major industrial sectors. Definitions for each sector can be found in the glossary.

State use tax collections declined over 8 percent from fiscal year 1987 to 1988. The Transportation sector experienced the most significant decline from FY 1987, at -39 percent. The Construction sector, at -36.9 percent of the previous year, was the second most significant decline in use tax collections for FY 1988. Wholesale and Retail Trade (-8.5%), Mining (-.9%), and Finance (-.7%) all experienced declines in use tax collections from year earlier levels. Four sectors realized increases in use tax collections from FY 1987 levels. The Manufacturing sector revealed the most significant annual increase, at 91.1 percent. The Service sector, at 50.7 percent, experienced the second most significant increase in use tax collections. The other two sectors showing substantial increases were the Public Administration sector (21.5%) and the Agriculture sector (11.2%).

Figure 6 shows each of the industrial sectors as a percent of total use tax collections for FY87.

FIGURE 6

USE TAX COLLECTIONS
BY MAJOR INDUSTRIAL SECTORS
FISCAL YEAR 1988



SOURCE: DEPARTMENT OF REVENUE AND TAXATION

WYOMING

USE TAX COLLECTIONS

WYOMING

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$75,396	$84,890	$98,111	$74,988	$70,027	$77,868
MINING	$8,994,629	$9,251,047	$10,471,809	$21,889,789	$7,094,328	$7,029,426
CONSTRUCTION	$6,608,413	$3,968,750	$3,784,430	$4,792,649	$4,844,582	$3,058,842
MANUFACTURING	$3,274,349	$2,571,010	$1,946,272	$1,522,434	$980,610	$1,873,984
TRANSPORTATION	$13,241,913	$4,773,187	$4,844,878	$4,775,760	$6,206,820	$3,786,810
WHSL. & RET. TRADE	$8,932,658	$7,498,082	$6,531,036	$4,589,410	$3,450,718	$3,157,859
FINANCE	$141,064	$57,642	$54,296	$49,432	$45,150	$44,842
SERVICE	$1,286,786	$1,111,482	$1,087,529	$1,729,768	$654,669	$986,809
PUBLIC ADM	$4,460,335	$4,820,309	$5,207,997	$5,152,400	$4,552,946	$5,531,368
TOTAL	$47,015,551	$34,136,409	$34,026,366	$44,576,670	$27,899,860	$25,547,796

ALBANY

ALBANY

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$765	$396	$749	$372	$366	$633
MINING	$2,209	$3,138	$4,233	$6,071	$85	$0
CONSTRUCTION	$128,349	$182,697	$99,321	$46,142	$50,128	$114,054
MANUFACTURING	$37,651	$29,401	$27,260	$19,740	$79,575	$312,670
TRANSPORTATION	$132,218	$84,279	$124,506	$112,115	$98,103	$135,709
WHSL. & RET. TRADE	$136,815	$75,692	$50,342	$44,379	$46,856	$43,942
FINANCE	$1,145	$979	$910	$1,806	$777	$1,056
SERVICE	$35,406	$25,980	$15,457	$14,455	$26,949	$19,848
PUBLIC ADM	$147,402	$164,317	$169,565	$162,102	$225,576	$342,860
TOTAL	$621,965	$566,882	$492,292	$407,185	$528,430	$970,767

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

BIG HORN | USE TAX COLLECTIONS | BIG HORN

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$4,698	$4,152	$5,309	$7,561	$3,738	$8,075
MINING	$36,060	$123,081	$54,973	$48,332	$15,823	$18,224
CONSTRUCTION	$18,536	$46,932	$29,827	$29,499	$44,592	$16,259
MANUFACTURING	$21,039	$11,977	$9,559	$22,767	$29,074	$47,429
TRANSPORTATION	$19,892	$13,076	$47,901	$18,483	$10,781	$14,643
WHSL. & RET. TRADE	$18,080	$30,150	$22,888	$16,596	$12,009	$9,628
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$5,176	$260	$95	$517	$2,265	$1,315
PUBLIC ADM	$78,088	$87,007	$86,808	$87,815	$64,052	$96,172
TOTAL	$201,573	$316,640	$257,364	$231,573	$182,342	$211,743

CAMPBELL | CAMPBELL

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$1,481	$2,316	$1,170	$2,184	$973	$773
MINING	$2,453,271	$3,468,849	$3,553,371	$1,966,558	$2,173,915	$2,604,221
CONSTRUCTION	$505,295	$202,957	$281,818	$522,422	$481,903	$491,083
MANUFACTURING	$100,163	$239,336	$252,694	$62,934	$26,532	$440,586
TRANSPORTATION	$88,792	$155,041	$230,122	$605,836	$120,775	$67,924
WHSL. & RET. TRADE	$321,480	$266,788	$229,909	$264,148	$107,131	$102,608
FINANCE	$176	$176	$95	$711	$483	$234
SERVICE	$138,018	$57,167	$48,756	$20,129	$6,033	$38,953
PUBLIC ADM	$467,975	$478,351	$569,308	$469,248	$362,575	$449,731
TOTAL	$4,076,657	$4,870,987	$5,167,251	$3,914,179	$3,280,334	$4,196,112

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CARBON USE TAX COLLECTIONS CARBON

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$0	$0	$184	$3,614	$159	$19
MINING	$589,653	$470,977	$500,294	$195,143	$51,310	$48,149
CONSTRUCTION	$51,356	$100,435	$67,588	$116,784	$56,648	$69,707
MANUFACTURING	$7,825	$9,999	$10,601	$20,187	$5,359	$28,872
TRANSPORTATION	$215,698	$105,716	$194,459	$487,142	$849,302	$657,971
WHSL. & RET. TRADE	$347,543	$94,034	$137,351	$233,024	$89,583	$143,200
FINANCE	$935	$265	$1,944	$5,288	$470	$593
SERVICE	$23,360	$4,360	$2,212	$3,394	$2,394	$336,626
PUBLIC ADM	$185,986	$216,060	$224,515	$181,131	$167,663	$165,663
TOTAL	$1,422,364	$1,001,853	$1,139,154	$1,245,711	$1,271,131	$1,450,800

CONVERSE CONVERSE

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$15,030	$903	$1,874	$1,299	$1,079	$976
MINING	$114,975	$196,653	$71,256	$147,671	$117,382	$469,870
CONSTRUCTION	$157,383	$91,084	$12,119	$80,746	$12,482	$109,965
MANUFACTURING	$3,702	$2,241	$3,709	$1,544	$480	$7,254
TRANSPORTATION	$122,188	$226,414	$239,488	$223,661	$165,193	$200,215
WHSL. & RET. TRADE	$110,224	$101,462	$58,295	$29,308	$16,203	$20,811
FINANCE	$907	$795	$789	$337	$62	$52
SERVICE	$7,397	$2,599	$3,867	$3,272	$3,407	$3,204
PUBLIC ADM	$98,791	$88,216	$99,287	$78,873	$61,232	$74,676
TOTAL	$630,605	$710,372	$599,692	$566,717	$377,532	$887,022

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CROOK

USE TAX COLLECTIONS

CROOK

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$873	$240	$1,429	$9	$9,499	$1,613
MINING	$0	$0	$0	$299	$368	$1,788
CONSTRUCTION	$51,477	$85,393	$75,718	$59,566	$145,940	$124,677
MANUFACTURING	$11,372	$43,873	$7,761	$1,981	$3,621	$5,086
TRANSPORTATION	$58,661	$22,849	$23,735	$33,931	$14,155	$9,304
WHSL. & RET. TRADE	$40,887	$28,170	$23,875	$26,981	$26,801	$16,436
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$630	$25,220	$628	$124	$234	$227
PUBLIC ADM	$122,483	$143,987	$162,293	$134,578	$138,397	$160,072
TOTAL	$286,387	$349,738	$376,716	$257,475	$339,045	$319,202

FREMONT

FREMONT

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$366	$3,927	$1,209	$512	$2,273	$725
MINING	$124,816	$201,654	$146,217	$137,147	$38,422	$58,834
CONSTRUCTION	$85,511	$123,562	$68,689	$67,045	$46,154	$50,374
MANUFACTURING	$41,632	$709,915	$8,848	$6,819	$10,152	$11,195
TRANSPORTATION	$73,506	$36,120	$33,219	$22,216	$15,582	$23,149
WHSL. & RET. TRADE	$140,398	$156,745	$109,340	$95,779	$54,409	$59,615
FINANCE	$6,648	$1,808	$1,708	$725	$1,319	$5,456
SERVICE	$4,161	$15,742	$3,810	$1,038	$10,235	$29,757
PUBLIC ADM	$134,553	$128,408	$128,303	$119,005	$148,612	$157,038
TOTAL	$611,595	$1,377,888	$501,349	$450,290	$327,168	$396,143

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

GOSHEN

USE TAX COLLECTIONS

GOSHEN

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$3,624	$9,480	$5,389	$4,008	$5,346	$5,337
MINING	$0	$0	$0	$657	$0	$0
CONSTRUCTION	$19,987	$18,936	$57,197	$70,287	$28,841	$47,489
MANUFACTURING	$23,931	$34,965	$89,160	$35,952	$30,729	$28,577
TRANSPORTATION	$15,315	$186,062	$179,248	$40,659	$48,190	$37,318
WHSL. & RET. TRADE	$23,158	$36,130	$22,361	$13,384	$19,370	$6,098
FINANCE	$2,529	$1,962	$2,658	$865	$1,191	$330
SERVICE	$4,983	$875	$3,891	$1,481	$587	$817
PUBLIC ADM	$132,991	$157,149	$172,947	$158,285	$157,002	$184,046
TOTAL	$226,522	$445,563	$532,857	$325,584	$291,264	$310,011

HOT SPRINGS

HOT SPRINGS

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$137	$82	$0	$77	$0	$0
MINING	$4,620	$1,436	$8,713	$26,834	$6,181	$15,447
CONSTRUCTION	$23,950	$8,546	$22,486	$19,044	$4,942	$2,511
MANUFACTURING	$61	$9	$523	$70	$8	$41
TRANSPORTATION	$17,089	$5,945	$14,880	$23,953	$1,907	$4,254
WHSL. & RET. TRADE	$4,964	$14,107	$15,264	$20,104	$8,161	$11,592
FINANCE	$28	$8	$54	$33	$42	$37
SERVICE	$8,085	$713	$673	$531	$318	$573
PUBLIC ADM	$75,849	$83,263	$77,461	$59,908	$46,389	$58,367
TOTAL	$134,790	$114,114	$140,060	$150,561	$67,955	$92,821

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

JOHNSON USE TAX COLLECTIONS JOHNSON

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$879	$831	$961	$877	$924	$940
MINING	$0	$10	$37	$1,258	$2,762	$952
CONSTRUCTION	$24,669	$11,580	$1,100	$13,792	$3,685	$3,035
MANUFACTURING	$6,122	$3,636	$4,907	$4,847	$4,141	$17,191
TRANSPORTATION	$17,754	$9,087	$19,899	$6,626	$852	$2,321
WHSL. & RET. TRADE	$8,383	$64,499	$65,980	$60,830	$17,455	$16,628
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$2,672	$366	$496	$306	$1,365	$1,372
PUBLIC ADM	$45,958	$55,240	$58,158	$53,463	$49,256	$75,398
TOTAL	$106,441	$145,255	$151,544	$142,006	$80,451	$117,836

LARAMIE LARAMIE

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$12,277	$10,291	$7,947	$14,247	$19,289	$27,421
MINING	$0	$0	$91	$0	$147	$1,524
CONSTRUCTION	$323,038	$531,107	$747,635	$769,688	$942,579	$672,831
MANUFACTURING	$107,357	$145,738	$213,780	$292,347	$318,807	$208,018
TRANSPORTATION	$388,164	$313,316	$371,083	$398,473	$508,027	$521,555
WHSL. & RET. TRADE	$233,781	$292,383	$399,523	$177,341	$253,124	$222,131
FINANCE	$3,058	$5,947	$9,665	$12,616	$17,448	$10,655
SERVICE	$49,948	$44,902	$60,569	$53,528	$73,573	$55,236
PUBLIC ADM	$469,882	$627,142	$652,739	$857,577	$881,212	$1,148,573
TOTAL	$1,587,513	$1,970,833	$2,463,039	$2,601,549	$3,014,226	$2,867,945

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

LINCOLN

USE TAX COLLECTIONS

LINCOLN

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$975	$3,755	$1,461	$3,803	$1,485	$1,064
MINING	$101,845	$316,571	$1,979,785	$9,127,449	$636,886	$567,350
CONSTRUCTION	$211,978	$130,264	$50,022	$83,795	$85,934	$12,364
MANUFACTURING	$65,456	$1,663	$63,439	$62,693	$37,361	$3,421
TRANSPORTATION	$529,690	$353,595	$329,384	$332,101	$356,300	$184,624
WHSL. & RET. TRADE	$48,547	$356,617	$82,532	$64,409	$24,516	$56,860
FINANCE	$3,950	$8,424	$1,980	$553	$1,558	$1,412
SERVICE	$6,819	$2,854	$6,205	$6,989	$7,091	$5,311
PUBLIC ADM	$178,668	$227,501	$251,935	$248,091	$188,270	$215,572
TOTAL	$1,147,934	$1,401,251	$2,766,749	$9,929,891	$1,339,414	$1,047,977

NATRONA

NATRONA

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$1,435	$2,909	$18,039	$3,144	$2,206	$2,757
MINING	$242,245	$282,654	$278,709	$270,510	$74,023	$209,129
CONSTRUCTION	$282,852	$234,202	$204,927	$257,903	$212,171	$256,467
MANUFACTURING	$141,374	$184,210	$94,321	$138,697	$67,283	$73,414
TRANSPORTATION	$457,233	$227,670	$173,839	$147,719	$149,987	$202,944
WHSL. & RET. TRADE	$547,076	$783,093	$543,134	$373,786	$277,897	$169,208
FINANCE	$96,359	$9,405	$9,376	$11,883	$5,865	$14,368
SERVICE	$153,009	$241,488	$95,866	$62,356	$50,152	$67,617
PUBLIC ADM	$429,844	$455,328	$511,818	$474,849	$273,655	$405,327
TOTAL	$2,351,435	$2,420,969	$1,930,036	$1,740,854	$1,113,252	$1,401,229

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

NIOBRARA USE TAX COLLECTIONS NIOBRARA

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$0	$24	$0	$0	$0	$0
MINING	$1,409	$5,072	$532	$455	$383	$1,575
CONSTRUCTION	$2,542	$63,644	$98,613	$174,110	$1,105	$7,369
MANUFACTURING	$0	$0	$5,744	$99,118	$2,698	$328
TRANSPORTATION	$10,606	$245,084	$162,092	$30,353	$39,907	$18,038
WHSL. & RET. TRADE	$5,823	$9,155	$15,782	$57,392	$10,944	$4,748
FINANCE	$0	$0	$0	$0	$0	$0
SERVICE	$921	$358	$2	$489	$51	$181
PUBLIC ADM	$30,717	$44,706	$41,426	$28,387	$23,060	$32,859
TOTAL	$52,018	$368,047	$324,191	$390,310	$78,154	$65,108

PARK PARK

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$653	$2,315	$1,428	$2,043	$2,172	$1,410
MINING	$163,955	$231,861	$159,393	$241,344	$91,589	$91,866
CONSTRUCTION	$138,668	$139,804	$157,343	$139,935	$128,101	$74,926
MANUFACTURING	$77,438	$27,398	$15,701	$2,709	$8,525	$6,009
TRANSPORTATION	$62,096	$28,978	$33,084	$19,278	$14,140	$13,475
WHSL. & RET. TRADE	$121,614	$112,128	$103,098	$104,045	$60,325	$45,479
FINANCE	$1,036	$1,642	$1,135	$1,141	$1,086	$1,194
SERVICE	$11,053	$34,875	$54,496	$4,402	$12,130	$6,083
PUBLIC ADM	$159,105	$203,241	$201,994	$224,992	$182,263	$281,565
TOTAL	$735,624	$782,246	$727,677	$739,893	$500,339	$522,007

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

PLATTE

USE TAX COLLECTIONS

PLATTE

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$2,915	$4,942	$2,753	$3,510	$4,007	$7,525
MINING	$4,119	$4,251	$15,918	$1,192	$752	$311
CONSTRUCTION	$109,610	$98,218	$200,884	$10,416	$17,139	$9,914
MANUFACTURING	$841,620	$93,654	$80,264	$118,246	$94,311	$139,475
TRANSPORTATION	$119,530	$270,722	$108,370	$67,798	$220,213	$87,744
WHSL. & RET. TRADE	$12,285	$9,650	$10,580	$16,523	$28,124	$7,744
FINANCE	$258	$0	$0	$220	$0	$0
SERVICE	$832	$845	$338	$785	$658	$866
PUBLIC ADM	$50,149	$55,563	$53,898	$57,140	$62,550	$65,071
TOTAL	$1,141,322	$537,852	$473,008	$275,835	$427,761	$318,649

SHERIDAN

SHERIDAN

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$4,814	$3,721	$2,465	$4,558	$2,203	$2,037
MINING	$90,281	$167,665	$129,795	$49,635	$28,711	$17,624
CONSTRUCTION	$135,971	$221,218	$196,336	$35,656	$42,060	$54,263
MANUFACTURING	$11,830	$21,066	$7,527	$43,324	$14,121	$22,908
TRANSPORTATION	$259,313	$407,899	$160,363	$56,939	$18,862	$35,677
WHSL. & RET. TRADE	$33,662	$68,156	$47,559	$48,652	$18,220	$21,944
FINANCE	$4,273	$3,537	$2,605	$2,085	$4,870	$927
SERVICE	$7,369	$14,488	$7,385	$3,614	$4,445	$4,926
PUBLIC ADM	$147,359	$171,281	$180,003	$129,336	$128,986	$159,248
TOTAL	$694,880	$1,079,038	$734,046	$373,805	$262,480	$319,553

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

USE TAX COLLECTIONS

SUBLETTE | | | | | | SUBLETTE

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$1,092	$1,306	$1,197	$4,384	$716	$793
MINING	$191	$597	$329,731	$5,961,869	$1,177,562	$228,230
CONSTRUCTION	$2,200	$3,507	$6,055	$115,301	$52,092	$27,532
MANUFACTURING	$0	$6	$300	$3,562	$37	$7,027
TRANSPORTATION	$33,367	$23,419	$40,834	$32,414	$15,605	$6,529
WHSL. & RET. TRADE	$12,501	$67,800	$27,875	$11,991	$5,167	$9,493
FINANCE	$359	$399	$498	$33	$0	$0
SERVICE	$233	$712	$1,535	($189)	$868	$387
PUBLIC ADM	$66,735	$87,032	$97,130	$139,140	$96,999	$75,180
TOTAL	$116,682	$184,780	$505,157	$6,268,508	$1,349,055	$355,171

SWEETWATER | | | | | | SWEETWATER

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$1,546	$871	$380	$2,776	$1,272	$4,940
MINING	$2,252,425	$1,593,425	$1,717,207	$2,794,261	$2,239,210	$1,970,827
CONSTRUCTION	$245,452	$209,846	$204,665	$986,324	$696,079	($151,065)
MANUFACTURING	$34,230	$36,694	$11,443	$22,038	$15,522	$27,376
TRANSPORTATION	$2,433,280	$588,437	$633,185	$642,588	$569,033	$584,408
WHSL. & RET. TRADE	$149,766	$152,388	$113,101	$279,546	$490,933	$519,857
FINANCE	$855	$1,983	$1,645	$1,161	$570	$188
SERVICE	$53,699	$46,971	$115,456	$991,937	$152,429	$26,102
PUBLIC ADM	$359,193	$349,962	$478,879	$498,154	$387,535	$349,949
TOTAL	$5,530,454	$2,980,584	$3,275,967	$6,218,785	$4,552,596	$3,332,581

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

TETON

USE TAX COLLECTIONS

TETON

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$1,341	$1,528	$1,533	$1,452	$1,537	$2,513
MINING	$0	$0	$0	$0	$36	$0
CONSTRUCTION	$80,398	$97,553	$147,812	$144,027	$205,881	$363,261
MANUFACTURING	$77	$1,408	$13,041	$1,477	$2,741	$3,021
TRANSPORTATION	$39,729	$18,085	$12,118	$11,679	$15,917	$23,700
WHSL. & RET. TRADE	$51,333	$53,664	$53,462	$51,266	$129,617	$67,886
FINANCE	$267	$1,576	$7	$58	$35	$467
SERVICE	$25,572	$38,647	$52,379	$63,346	$80,157	$138,992
PUBLIC ADM	$225,767	$217,103	$228,099	$293,890	$376,969	$415,428
TOTAL	$424,490	$429,571	$508,455	$578,565	$812,930	$1,015,266

UINTA

UINTA

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$1,464	$9,169	$7,324	$6,242	$3,770	$4,694
MINING	$952,298	$765,694	$236,495	$84,538	$21,501	$24,127
CONSTRUCTION	$267,470	$327,076	$223,568	$287,450	$937,882	$193,899
MANUFACTURING	$777,766	$56,961	$327,540	$30,087	$76,984	$11,016
TRANSPORTATION	$164,068	$143,356	$679,145	$767,576	$2,335,872	$551,382
WHSL. & RET. TRADE	$114,937	$124,992	$189,596	$120,949	$149,946	$150,757
FINANCE	$35	$9	$0	$0	$5	$0
SERVICE	$196,657	$93,982	$77,400	$41,978	$19,629	$15,066
PUBLIC ADM	$695,400	$589,631	$568,764	$515,588	$374,511	$428,009
TOTAL	$3,170,102	$2,110,876	$2,309,839	$1,854,413	$3,920,115	$1,378,950

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

WASHAKIE

USE TAX COLLECTIONS

WASHAKIE

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$30	$0	$310	$0	$4	$0
MINING	$7,253	$11,697	$9,798	$7,455	$13,273	$9,543
CONSTRUCTION	$30,512	$15,574	$26,619	$17,387	$45,041	$26,568
MANUFACTURING	$32,821	$69,069	$38,734	$45,340	$38,424	$49,329
TRANSPORTATION	$32,005	$16,820	$33,542	$33,116	$24,619	$5,490
WHSL. & RET. TRADE	$21,735	$51,425	$43,382	$33,914	$42,715	$26,945
FINANCE	$16	$891	$1,808	$445	$194	$219
SERVICE	$3,394	$5,794	$2,071	$1,273	$1,157	$1,155
PUBLIC ADM	$38,925	$54,891	$66,656	$73,791	$55,020	$68,975
TOTAL	$166,698	$226,166	$222,927	$212,724	$220,456	$188,223

WESTON

WESTON

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$0	$39	$0	$689	$1	$641
MINING	$29,284	$32,015	$32,720	$26,931	$13,830	$25,416
CONSTRUCTION	$1,605	$4,976	$15,019	$30,187	$7,145	$11,048
MANUFACTURING	$4,682	$59,229	$449	$1,228	$3,760	$2,231
TRANSPORTATION	$95,134	$79,845	$84,857	$121,538	$65,005	$103,449
WHSL. & RET. TRADE	$58,322	$26,768	$12,265	$8,975	$4,581	$14,706
FINANCE	$171	$16	$0	$966	$0	$0
SERVICE	$817	$87	$73	$390	$265	$13
PUBLIC ADM	$118,498	$134,912	$125,994	$107,041	$101,146	$121,590
TOTAL	$308,520	$337,890	$271,380	$297,953	$195,739	$279,093

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

OUT OF STATE USE TAX COLLECTIONS OUT OF STATE

INDUSTRIAL SECTOR	FISCAL 83	FISCAL 84	FISCAL 85	FISCAL 86	FISCAL 87	FISCAL 88
AGRICULTURE	$18,991	$21,683	$34,989	$7,426	$6,991	$2,982
MINING	$1,823,706	$1,373,735	$1,161,255	$794,164	$390,165	$664,419
CONSTRUCTION	$3,709,579	$1,019,616	$680,049	$703,251	$596,035	$470,311
MANUFACTURING	$926,183	$788,541	$658,947	$478,738	$62,114	$421,510
TRANSPORTATION	$7,856,567	$1,211,353	$915,511	$528,953	$548,477	$294,987
WHSL. & RET. TRADE	$6,369,323	$4,522,066	$4,153,573	$2,430,058	$1,556,432	$1,409,543
FINANCE	$18,049	$17,814	$17,410	$8,378	$9,166	$7,654
SERVICE	$546,555	$452,177	$533,849	$451,301	$198,261	$232,182
PUBLIC ADM						
TOTAL	$21,268,957	$9,406,992	$8,155,590	$5,402,274	$3,367,653	$3,503,587

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

GLOSSARY

GLOSSARY

NOTE: All page citations refer to Executive Office of the President, Office of Management and Budget, Standard Industrial Classification Manual 1967, Washington: U.S. Government Printing Office (1967)

AGRICULTURE

This division includes establishments primarily engaged in agricultural production, forestry, commercial fishing, hunting and trapping, and related services. (p. 17)

APPAREL

This major group includes retail stores primarily engaged in selling new clothing, shoes, hats and related articles for personal wear and adornment. (p. 267)

AUTOMOBILE

This major group includes retail dealers selling new and used automobiles, boats, recreational and utility trailers, and motorcycles; those selling new automobile parts and accessories and gasoline service station. However, these collections do not include sales of new and used vehicles, since the County Treasurer collects this tax and therefore is included in the Public Administration sector. (p. 265)

BUILDING AND HARDWARE

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint; glass and wallpaper; hardware; nursery stock; lawn and garden supplies and mobile homes. (p. 260)

CAPITAL IMPROVEMENT TAX

(Sec. 39-6-412, W.S. 1984)
This is an optional sales tax imposed for the express purpose of capital construction. The revenue from the tax shall be used only for planning, construction, furnishing, equipping and debt service for any capital improvement project authorized by public election.

CONSTRUCTION

This division includes establishments primarily engaged in construction, which is defined to include new work, additions, alterations and repairs. (p. 45)

FINANCE

This division includes establishments operating primarily in the fields of finance, insurance and real estate. (p. 277)

FOOD STORES

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. (p. 263)

FURNITURE

This major group includes retail stores selling goods used for furnishing the home such as furniture, floor coverings, drapes and electrical and gas appliances. (p. 269)

GENERAL MERCHANDISE

This major group includes retail outlets such as department stores, variety stores and general merchandise stores which sell a number of lines of merchandise such as dry goods, apparel, accessories, furniture and home furnishings, small wares, hardware and food. (p. 262)

INHERITANCE TAX

(Sec. 39-6-810 to 39-6-813, W.C. 1977)
This new provision repealed the old state Inheritance Tax. The state now collects all or its prorata share of the "Federal Credit for State Death Tax". This tax is applicable to the estates of descendents whose date of death is January 1, 1983 and thereafter. This tax is commonly referred to as a "pickup tax", wherein the state of domicile, and the states where the non-resident descendent owned real and tangible personal property with an actual situs in the non-domicillary state, collect the Federal Credit or a prorata share which is allowable on the Federal Estate Tax Return.

MANUFACTURING

The manufacturing division includes all establishments such as plants, factories, and mills engaged in the mechanical or chemical transformation of materials or substances into new products. (p. 57)

MINERAL SEVERANCE TAX

(Section 39-6-301 to 39-6-307, W.S. 1977)
The tax is levied on the cash market value of specified minerals and valuable deposits after the mining or production process is completed. The particular rate varies with the type of deposit. The distribution of collections also varies from the State funds (General, Trust and Agency, Capitol Facilities, etc) with the type of deposit.

MINING

This division includes all establishments primarily engaged in mining. Mining is here used in the broad sense to include the extraction of solid and gaseous minerals occurring naturally as well as other preparation customarily done at the mine site, or as a part of mining activity. (p. 31)

MISCELLANEOUS STORES

This major group includes retail establishments not elsewhere classified such as drug stores, liquor stores and used merchandise stores. (p. 272)

PUBLIC ADMINISTRATION

This division includes the legislative, judicial, administrative and regulatory activities of Federal, State, local and international governments. Also, nonclassifiable establishments have been placed in this category.

RESTAURANTS

This major group includes retail establishments selling prepared foods and drinks for consumption on the premises, and also lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. (p. 271)

RETAIL TRADE

This division includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. (p. 259)

SALES TAX

(Sec. 39-6-401 to 39-6-417, W.S. 1977)
This tax is levied on the gross receipts from the sale of tangible personal property and specified services. For a listing of exemptions and rates refer to the introduction. The collections are distributed between the State General Fund and local jurisdictions.

SERVICES

This division includes establishments primarily engaged in providing a wide variety of services (ie. such as legal, health and repair) for individuals, business and government establishments, and other organizations. (p. 295)

TRANSPORTATION

This division includes establishments providing to the general public or to other business enterprizes, passenger and freight transportation, communication services, electricity, gas, steam water or sanitary services, and the U.S. Postal Service. (p. 219)

USE TAX

(Sec. 39-6-501 to 39-6-603, W.S. 1977)
The Use Tax is levied upon tangible personal property that is purchased from an out-of-state vendor and shipped directly to the purchaser for storage, use or consumption in the state. Freight and property in interstate transportation is exempted. The rate is fixed at three percent and the collections are distributed between the State General Fund and local jurisdictions.

WHOLESALE TRADE

This division includes establishments or places of business primarily engaged in selling merchandise to retailers or acting as agents or brokers in buying merchandise for or selling merchandise to retailers. However, when a wholesale good is not sold for resale it is taxed at retail value.